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March 1986

# ADP, IRM & Telecommunications, 1985

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United States General Accounting Office

Bibliography of GAO Documents

March 1986

**ADP, IRM &  
Telecommunications,  
1985**

**U.S. GENERAL ACCOUNTING OFFICE**

**CHARLES A. BOWSHER,**  
COMPTROLLER GENERAL OF THE UNITED STATES

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## FOREWORD

Increasingly, agencies are relying on computers, automatic data processing (ADP), information resource management (IRM), and telecommunications (TC) to help at all levels of management. The use and cost of these technologies call for knowledgeable and effective management of available resources and appropriate auditing.

Appropriate auditing of management encompasses a review of an agency's history to see if current problems were noted before and, if so, how they were addressed. To help auditors identify recurring ADP problems, the U.S. General Accounting Office (GAO), over the past few years, has issued bibliographies listing most GAO reports, decisions, letters, and other documents dealing with ADP, IRM, and TC. These bibliographies have been issued annually since 1981. They include documents issued between 1976 and 1985.

<u>Document No.</u>	<u>Document Date</u>	<u>Period Covered</u>	<u>Area</u>
AFMD-81-85	September 1981	1976-1980	ADP
AFMD-82-50	April 1982	1981*	ADP
AFMD-83-53	May 1983	1982*	ADP
IMTEC-84-9	April 1984	1983*	ADP/IRM/TC
IMTEC-85-9	April 1985	1984*	ADP/IRM/TC
IMTEC-86-9	March 1986	1985*	ADP/IRM/TC

\* Contains some prior year documents not previously identified.

Working with existing and future issues, one will be able to follow the history of major problems with ADP, IRM, and TC and perhaps trace their resolution. Although GAO's Information Management and Technology Division is now primarily responsible for these issues, the material covered in this bibliography represents the total ADP, IRM, and TC-related effort of all of GAO.

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# INTRODUCTION

This bibliography contains citations and abstracts of ADP, IRM, and telecommunications-related documents made available by GAO during 1985. Included are references to audit reports, staff studies, speeches, testimonies, Comptroller General decisions, and other documents. You may use the bibliography for a variety of purposes, including in-depth research into a specific topic, searching for a particular document, maintaining current awareness, and general browsing.

## HOW TO USE THE BIBLIOGRAPHY

The bibliography is divided into a CITATION SECTION (white pages) and an INDEX SECTION (yellow pages).

The CITATION SECTION consists of brief descriptions of the documents and often includes an informative abstract. Some or all of the following information is in each citation, as appropriate.

- o **Title or subtitle**
- o **Type, date, and pagination**
- o **Author or witness**
- o **GAO issue areas**
- o **Agencies or organizations concerned**
- o **Congressional Committees, Members of Congress, or agencies to whom the document is specifically relevant**
- o **Law and/or related statutory regulatory authorities upon which the document is based**
- o **GAO contact**

The INDEX SECTION is the key for locating references to documents cited in this bibliography. It is composed of four indexes that classify information according to:

### **Subject**

### **Agency/Organization**

(Includes both federal agencies and nongovernmental corporate bodies)

### **Congressional**

(Includes entries under relevant congressional committees and individual Representatives and Senators)

### **Document Number**

(Includes entries arranged by report number and/or B-number--GAO's internal file system--and date)

Reference from the index entries to the corresponding citations is provided by a unique six-digit accession number assigned to each citation. You should also use the accession number to request copies of the document described in the CITATION SECTION.

A sample entry is shown opposite page one of the CITATION SECTION and at the beginning of each index.

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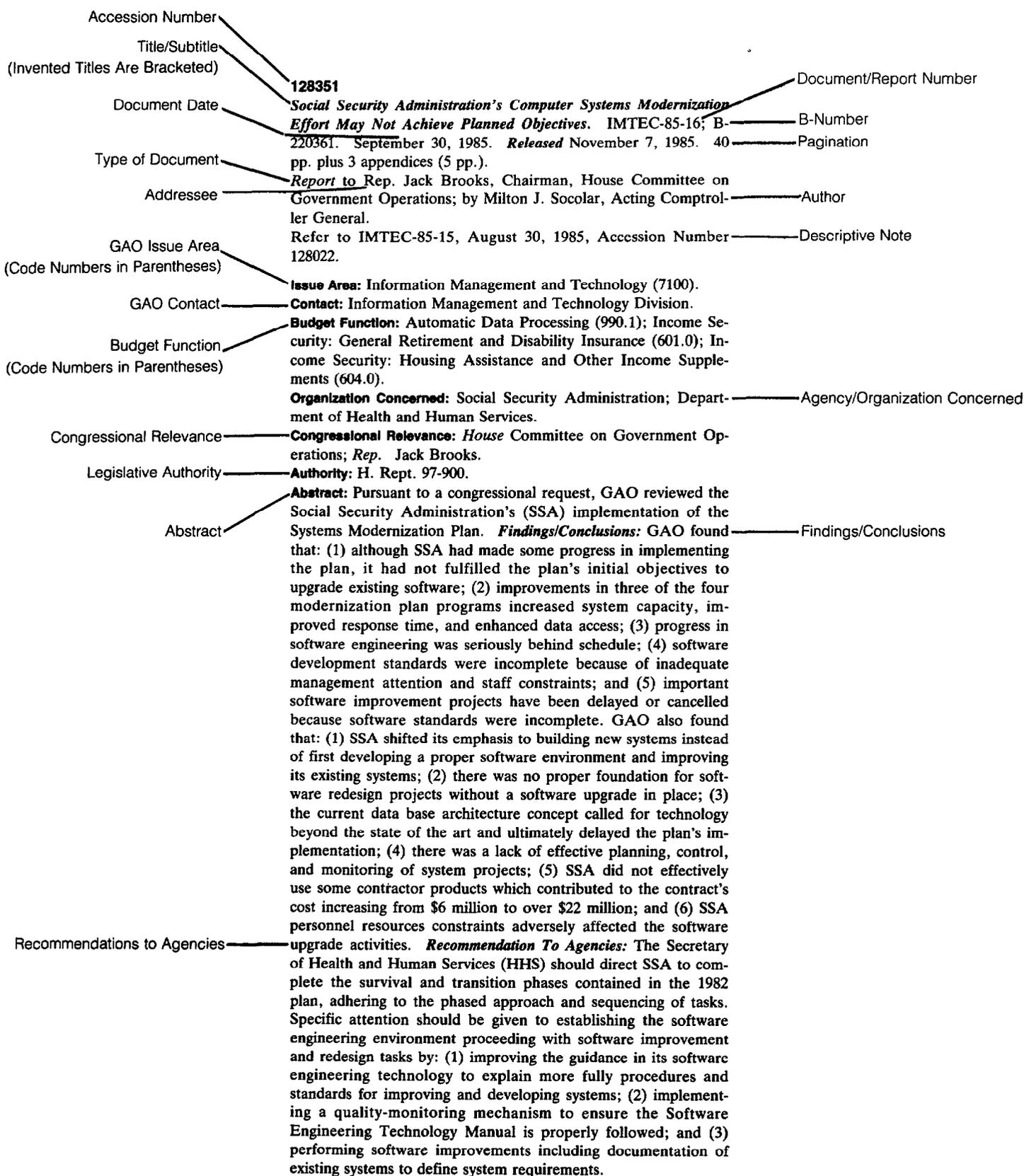
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**CITATION  
SECTION**

# SAMPLE CITATION



088095

[*Comparison of American and Japanese Firms' Approaches to Achieving High Productivity*]. B-205135. March 23, 1983. Released June 4, 1985. 3 pp. plus 3 enclosures (13 pp.) plus 1 attachment (2 pp.).

Letter to Rep. Sam M. Gibbons, Chairman, House Committee on Ways and Means: Trade Subcommittee; by Charles A. Bowsher, Comptroller General.

**Contact:** Office of the Comptroller General.

**Congressional Relevance:** House Committee on Ways and Means: Trade Subcommittee; Rep. Sam M. Gibbons.

**Authority:** H.R. 4346 (98th Cong.).

**Abstract:** In response to a congressional request, GAO attempted to compare several Japanese and American semiconductor firms to determine what differences exist in their approaches to achieving high productivity and product quality. GAO had planned to compare five Japanese with five American-owned companies in the United States to determine whether significant differences exist in corporate structure, capital availability and cost, and production processes. GAO selected the semiconductor industry for study because: (1) this technology is at the core of the microelectronics revolution; (2) technology leadership in this industry is considered vital to national security; (3) Japanese semiconductor competition has increased dramatically; and (4) GAO considered this industry to be among the most efficient in America. The Japanese firms which were asked agreed to work with GAO. To gain the cooperation of the American-owned firms, GAO solicited the help of the Semiconductor Industry Association which requested participation from its member firms; however, the American firms declined to participate because they were sensitive to answering questions or furnishing data which risk compromising proprietary information and other information. In addition, they feared that the study would involve a substantial commitment of manpower. The Association did offer to work with GAO if its proposal were reformulated to eliminate disclosure of proprietary operating information. However, the areas they considered most proprietary were the areas which GAO believed most essential to fulfilling the congressional request. Although GAO has not gained the support and cooperation of American semiconductor firms, it stated that it would be glad to explore whether further dialogue with the companies might lead to some agreement on how to conduct the proposed study.

088169

[*Comments on Proposed Modifications to 41 C.F.R.*] B-206895. May 5, 1982. Released June 4, 1985. 2 pp.

Letter to Philip G. Read, Director, General Services Administration: Federal Procurement Regulations Directorate; by Seymour Efron, Associate General Counsel, GAO Office of the General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** General Services Administration: Federal Procurement Regulations Directorate.

**Authority:** 41 C.F.R. 1-4.11. F.P.R. 1-4.1104-1. OMB Circular A-121. F.P.M.R. 101-35.209-1(c). F.P.M.R. 101-36.202.

**Abstract:** GAO was requested to comment on the proposed revisions to 41 C.F.R. subparts 1-4.11, 101-35 and 101-36. GAO believes that the revisions are sound and should provide for more effective and economical federal automatic data processing (ADP) support regarding obsolescence. However, the change under Federal Procurement Regulation 1-4.1104-1 and Federal Personnel Management Regulation (FPMR) 101-35.209-1 should be clarified regarding when a Delegation of Procurement Authority is not needed for an update acquisition action. Under FPMR 101-36.202, GAO believes that the conditions should be linked with an or condition and not an and, as contained in the proposed change.

088256

[*Comments on Proposed Amendments to Defense Acquisition Regulations*]. B-204896. December 9, 1981. Released June 4, 1985. 1 p.

Letter to James T. Brannan, Director, Department of Defense: Defense Acquisition Regulatory Council; by Harry R. Van Cleve, Acting General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** Department of Defense: Defense Acquisition Regulatory Council.

**Authority:** D.A.R. 7-104.9(a). D.A.R. 9-202.2(b)(5).

**Abstract:** Comments were requested from GAO on proposed amendments to Defense Acquisition Regulations. In response, GAO stated that it objects to proposed amendments which authorize contracting activities to acquire, under certain conditions, only limited rights to manuals or instructional materials pertaining to automatic data processing equipment and computer software developed at private expense.

088317

[*Views on S. 586, a Bill To Amend the Privacy Act of 1974*]. B-130441. June 11, 1981. Released June 4, 1985. 6 pp.

Letter to Sen. William V. Roth, Jr., Chairman, Senate Committee on Governmental Affairs; by Milton J. Socolar, Acting Comptroller General.

**Contact:** Office of the General Counsel.

**Congressional Relevance:** Senate Committee on Governmental Affairs; Sen. William V. Roth, Jr.

**Authority:** Privacy Act of 1974 (5 U.S.C. 552a). Freedom of Information Act. S. 586 (97th Cong.).

**Abstract:** Proposed legislation to amend the Privacy Act of 1974 would add several new provisions to the act that would: (1) place limits on the kinds of information agencies provide to requesters; (2) limit the number of Privacy Act requests an individual may make to an agency each year; (3) establish a minimum charge of \$10.00 for materials provided to individuals under the act; (4) redefine the law enforcement exemption; and (5) standardize the format for responding to requests for law enforcement records. Clarification is needed about the types of records covered in the section of the bill which would eliminate the need for agencies to provide requesters with copies of public records. GAO endorses the proposed requirement for the provision of updated material in an individual's file. However, it questions the need for a ceiling on the number of Privacy Act requests that may be made during a given year. The Senate Committee on Governmental Affairs should consider whether the abuses that the bill is designed to address could be handled without imposing a ceiling on the number of authorized inquiries. The Committee should provide specific guidance on the circumstances where waiver of the limitation on inquiries would be appropriate. The Committee should consider whether the prohibition against exempting law enforcement material from disclosure would severely restrict the Attorney General or the heads of other enforcement agencies in specific cases. To avoid confusion, the Committee should limit the scope of the prohibition to the general public and the individual about whom the record pertains. Although GAO agrees with the proposal to assess search and duplicating fees in appropriate cases, it does not believe that a fixed fee is desirable. Therefore, GAO suggests that each agency be directed to prepare a cost schedule to ensure that fees are charged only when the amount to be recovered exceeds the cost of collecting the applicable fee. The proposed requirement that law enforcement agencies prepare a standardized written response in situations where the agency

does not have the records requested and where those records are exempt from disclosure would correct the existing situation where agencies denying requests on the basis of an exemption, in effect, alert requesters to the fact that they are under investigation.

**088319**

*Automatic Data Processing*. 1967. 6 pp.  
In The GAO Review, Summer 1967, pp. 75-80.

**Contact:** General Accounting Office.  
**Authority:** P.L. 89-306. BOB Circular A-83.

**088364**

*Proposed New Subpart to Federal Procurement Regulations Regarding ADP Services Procurement and Contracting*. B-202013. April 16, 1981. Released June 4, 1985. 1 p.  
Letter to Philip G. Read, Director, General Services Administration: Federal Procurement Regulations Directorate; by Harry R. Van Cleve, Acting General Counsel.

**Contact:** Office of the General Counsel.  
**Organization Concerned:** General Services Administration: Federal Procurement Regulations Directorate.  
**Authority:** F.P.R. 1-4.12.  
**Abstract:** GAO commented on a proposed revision to the Federal Procurement Regulations that would add a new subpart pertaining to the procurement of automatic data processing services. GAO had no objection to the proposed revision.

**088451**

*Public Issues Pertaining to Science and Technology*. B-199444. July 3, 1980. Released June 4, 1985. 1 p. plus 1 enclosure (8 pp.).  
Letter to Rep. Don Fuqua, Chairman, House Committee on Science and Technology; by Milton J. Socolar, Acting Comptroller General.

**Contact:** Program Analysis Division.  
**Congressional Relevance:** House Committee on Science and Technology; Rep. Don Fuqua.  
**Abstract:** GAO listed and suggested priorities for future issues involving science and technology. This list included: public and private sector roles in science and technology; planning and decisionmaking to optimize capabilities and utilization of resources; and mechanisms for improving relationships among government, industry, and academia in research and graduate education to foster cooperation in achieving national goals. Topics of concern included environmental and health regulations, health care, international science and technology, communications and information technology, public transportation and energy conservation, space technology, science education, natural resource preservation and conservation, and other developing areas of science and technology.

**088624**

*World-Wide Military Command and Control System*. B-163074. May 6, 1971. Released May 6, 1985. 2 pp.  
Letter to Rep. Jack Brooks, Chairman, House Committee on Government Operations: Government Activities Subcommittee; by Elmer B. Staats, Comptroller General.

**Contact:** Office of the Comptroller General.  
**Organization Concerned:** Department of Defense.  
**Congressional Relevance:** House Committee on Appropriations; House Committee on Government Operations: Government Activities Subcommittee; Rep. Jack Brooks.

**088693**

*Review of BIA Contracts for Developing a Management Information System*. B-114868. December 6, 1973. Released May 6, 1985. 9 pp. plus 3 enclosures (3 pp.).  
Letter to Sen. Joseph M. Montoya; by Elmer B. Staats, Comptroller General.

**Contact:** Office of the Comptroller General.  
**Organization Concerned:** Bureau of Indian Affairs; Colorado River Indian Tribes; Department of the Interior.  
**Congressional Relevance:** Sen. Joseph M. Montoya.

**088725**

*Automatic Data Processing Activity in the Feed Materials Production Center, Fernald, Ohio*. November 7, 1975. Released May 6, 1985. 3 pp.  
Letter to Robert Hart, Manager of Oak Ridge Operations, Energy Research and Development Administration; by Robert W. Hanlon, Regional Manager, GAO Field Operations Division: Regional Office (Cincinnati).

**Contact:** Field Operations Division: Regional Office (Cincinnati).  
**Organization Concerned:** Energy Research and Development Administration; Department of Energy: Feed Materials Production Center, Fernald, OH.

**088732**

*Survey of Controls in VA Compensation and Pension System*. September 11, 1975. Released May 6, 1985. 11 pp. plus 1 attachment (11 pp.).  
Letter to Rufus H. Wilson, Chief Benefits Director, Veterans Administration: Department of Veterans Benefits; by George D. Peck, Assistant Director, GAO Manpower and Welfare Division.

**Contact:** Manpower and Welfare Division.  
**Organization Concerned:** Veterans Administration: Department of Veterans Benefits.

**088733**

*ADP Activity in the Greater Cincinnati Airport Tower*. September 22, 1975. Released May 6, 1985. 2 pp. plus 2 attachments (4 pp.).  
Letter to George Hessler, Chief, Greater Cincinnati Tower, Greater Cincinnati Airport, OH; by Robert W. Hanlon, Regional Manager, GAO Field Operations Division: Regional Office (Cincinnati).

**Contact:** Field Operations Division: Regional Office (Cincinnati).  
**Organization Concerned:** Greater Cincinnati Airport, OH.

**088835**

*Energy Information Administration's Proposed Energy Company Financial Reporting System Collection Form*. B-178205.42. March 15, 1979. Released May 6, 1985. 17 pp.  
Letter to Rep. John D. Dingell, Chairman, House Committee on Interstate and Foreign Commerce: Energy and Power Subcommittee; by Elmer B. Staats, Comptroller General.

**Contact:** Office of the General Counsel: Special Studies and Analysis.  
**Organization Concerned:** Department of Energy; Energy Information Administration; Office of Management and Budget.  
**Congressional Relevance:** House Committee on Interstate and Foreign Commerce: Energy and Power Subcommittee; Rep. John D. Dingell.

125936

*[Protest of Any Contract Award Under GSA Request for Proposals]*. B-215029. January 2, 1985. 7 pp.

*Decision re:* International Security Technology, Inc.; by Milton J. Socolar, (for Charles A. Bowsheer, Comptroller General).

**Contact:** Office of the General Counsel.

**Organization Concerned:** International Security Technology, Inc.; General Services Administration.

**Authority:** Automatic Data Processing Equipment Act (40 U.S.C. 759(a)). Small Business Act (15 U.S.C. 637 et seq.). 55 Comp. Gen. 1362. B-193527 (1979). B-187497 (1977). B-212253 (1983). B-200399 (1981). B-206922 (1982).

**Abstract:** A firm protested under a General Services Administration (GSA) solicitation for computer security and risk analysis services, contending that the solicitation: (1) unduly restricted competition and precluded small businesses from competing; and (2) was vague and ambiguous in various respects. GSA issued the solicitation to consolidate such services nationwide under one contract. GAO held that: (1) GSA established a reasonable basis for using the consolidated contract; (2) GSA was not required to compromise its needs in order to maximize competition by small businesses; (3) the solicitation did not preclude small businesses from competing as subcontractors because it required offerers to submit a small business subcontracting plan; (4) three test tasks included in the solicitation were sufficiently detailed to allow offerers to compete intelligently and on an equal basis; (5) the solicitation was reasonably clear regarding required training; (6) there was no inconsistency between provisions requiring a rate schedule and subjecting task orders over \$100,000 to certain restrictions; (7) the estimates of required work hours were based on historical data and were not ambiguous; and (8) the solicitation provisions ensured that offerers would provide qualified personnel. Accordingly, the protest was denied.

125973

*Use of the Public Law 94-142 Set-Aside Shows Both the Flexibility Intended by the Law and the Need for Improved Reporting*. PEMD-85-5; B-216479. January 2, 1985. Released January 9, 1985. 52 pp. plus 4 appendices (7 pp.).

*Report to* Sen. Lowell P. Weicker, Chairman, Senate Committee on Labor and Human Resources: Handicapped Subcommittee; by Eleanor Chelimsky, Director, GAO Program Evaluation and Methodology Division.

**Issue Area:** Program Evaluation and Methodology: Improving the Evaluation of Cost Containment Strategies (7205); Education: Federal, State, and Local Actions To Improve Student Learning Levels (3306); Evaluation Guidelines and Methodology: Development of Relevant, Decision-Oriented Methodological Strategies (2611).

**Contact:** Program Evaluation and Methodology Division.

**Budget Function:** Education, Training, Employment, and Social Services: Elementary, Secondary, and Vocational Education (501.0).

**Organization Concerned:** Department of Education.

**Congressional Relevance:** House Committee on Appropriations: Labor, Health and Human Services, and Education Subcommittee; House Committee on Education and Labor; Senate Committee on Appropriations: Labor, Health and Human Services, and Education Subcommittee; Senate Committee on Labor and Human Resources; Senate Committee on Labor and Human Resources: Handicapped Subcommittee; Sen. Lowell P. Weicker.

**Authority:** Education for All Handicapped Children Act of 1975 (P.L. 94-142). Education Consolidation and Improvement Act of 1981. Education of the Handicapped Act (20 U.S.C. 1411 et seq.). 34 C.F.R. 300.370(b)(2).

**ADP Bibliography**

**Abstract:** Pursuant to a congressional request, GAO examined how states are currently using funds set aside under P.L. 94-142, the Education for All Handicapped Children Act of 1975, and analyzed the likely effect of a shift in the current set-aside proportion. **Findings/Conclusions:** GAO found that most states have allocated the set-aside in a manner that meets the federal mandates and responds to state needs. However, GAO believes that the current process might be modified in several ways: (1) although most states do not use their full set-aside allotment, the proposed legislative reduction of funds might have a negative effect on the states that need their allotment; (2) more specific guidance is needed for states if financial support is forthcoming for activities such as research and development, child programs, and infant programs; and (3) the argument for allowing small states the flexibility of allocating a larger percentage of funds should be considered. Although the set-aside seems to be effectively reaching the act's goals, better financial information on the program is needed. GAO believes that collecting and reporting this information would not add greatly to the states' or the Department of Education's data collection and reporting burden. **Recommendation To Congress:** The Senate Committee on Labor and Human Resources, Handicapped Subcommittee, should consider the fact that no national data have been available for monitoring or evaluating the set-aside program. The current regulations do not require the states to report even minimal information such as the proportion they retain from their grants and the proportions they use for administration and direct and support services each year. If this basic information were available, it would at least be possible to track trends in state and local allocations and to determine, among other things, whether the states are continuing to make voluntary reductions in the set-aside.

125998

*The U.S. Nuclear Materials Information System Can Improve Service to Its User Agencies*. NSIAD-85-28; B-216984. January 14, 1985. 19 pp. plus 5 appendices (8 pp.).

*Report to* Donald P. Hodel, Secretary, Department of Energy; by Ralph V. Carlone, (for J. Dexter Peach, Director), GAO Resources, Community, and Economic Development Division.

**Issue Area:** Security and International Relations: Adequacy of U.S. Efforts To Control International Transfer of Conventional Weapons and Nuclear Technology (6103).

**Contact:** National Security and International Affairs Division.

**Budget Function:** International Affairs: Conduct of Foreign Affairs (153.0).

**Organization Concerned:** Department of Energy; Department of State; Nuclear Regulatory Commission; United States Arms Control and Disarmament Agency.

**Congressional Relevance:** House Committee on Appropriations; House Committee on Foreign Affairs; Senate Committee on Appropriations: Commerce, Justice, State, the Judiciary, and Related Agencies; Senate Committee on Foreign Relations.

**Abstract:** GAO discussed the Department of Energy's (DOE) computerized transaction file on domestic and international nuclear materials, known as the Nuclear Materials Management and Safeguards System (NMMSS). **Findings/Conclusions:** GAO noted that some NMMSS users do not believe that its data is reasonably accurate and adequate for their purposes. Some of these problems have been recognized and efforts have been made to improve the system, especially the accuracy of data on international transactions. NMMSS users have identified the following improvement opportunities which would enable the system to better serve them: (1) direct access to licensee data; (2) automated data input equipment to improve source data accuracy; and (3) a data base management system to improve NMMSS efficiency and timeliness and access for users. **Recommendation To**

**Agencies:** The Secretary of Energy should develop a NMMSS long-range management plan which allows for top management involvement by the principal NMMSS users and principal recipients of NMMSS-generated data. The Secretary of Energy should establish an interagency steering committee which would be responsible for seeing that the functional, technical, and financial aspects of NMMSS are included in the long-range management plan. The Secretary of Energy should complete the data base management system project. The Secretary of Energy should evaluate the current organizational responsibilities for NMMSS and implement the specific changes needed to improve planning and operations. The Secretary of Energy should review, as part of the planning process and with the assistance of other principal users, the various NMMSS operational improvements that are underway or which have been identified in previous DOE-sponsored studies, and implement those found to be cost-effective. This review should consider the improvements from an overall system viewpoint, rather than on an individual basis.

**126064**

**[Protest of Justice Proposal Rejection].** B-216442. January 23, 1985. 2 pp.  
**Decision re:** Cullinet Software, Inc.; by Harry R. Van Cleve, General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** Cullinet Software, Inc.; Bureau of Prisons: Federal Prison Industries, Inc. (UNICOR).

**Authority:** 4 C.F.R. 21.2(b)(2). B-215526 (1984).

**Abstract:** A firm protested the rejection of its proposal and the award of an order to another firm under a Federal Prison Industries solicitation for computer software, contending that, while its software was not written in the language specified under the solicitation, the agency's action was based on an inadequate understanding of the protester's product and on unspecified political considerations. GAO held that the protest was untimely filed because it was not received by GAO within 10 days after the protester was aware of the basis for protest. Accordingly, the protest was dismissed.

**126088**

**[Protest of Contract Award Under Commerce IFB].** B-216735. January 25, 1985. 1 p.  
**Decision re:** Second Source Computers, Inc.; by Robert M. Strong. (for Charles A. Bowsher, Comptroller General).

**Contact:** Office of the General Counsel.

**Organization Concerned:** Department of Commerce; Second Source Computers, Inc.; Technical Maintenance Services.

**Authority:** 4 C.F.R. 21.1(a). B-210444 (1983). B-211445 (1983).

**Abstract:** A firm protested a Department of Commerce contract award for computer equipment, contending that the awardee's bid took exception to certain IFB requirements and, therefore, should have been rejected as nonresponsive. Under bid protest procedures, GAO will only consider the protests of interested parties. Since the protester was not in line for award if the awardee's bid were rejected as nonresponsive, it was not an interested party. Accordingly, the protest was dismissed.

**126106**

**[GAO Request for Additional SES Positions].** April 26, 1984. 2 pp.  
**Testimony** before the House Committee on Post Office and Civil Service: Civil Service Subcommittee; by Charles A. Bowsher, Comptroller General.

**Contact:** Office of the Comptroller General.

**Organization Concerned:** General Accounting Office.

**Congressional Relevance:** House Committee on Post Office and Civil Service: Civil Service Subcommittee.

**Abstract:** Testimony was given concerning a GAO request for additional Senior Executive Service (SES) positions and an increase in its authority to hire experts and consultants for periods not in excess of 3 years. GAO is requesting an additional 19 SES positions because, in some cases, its current management is insufficient to effectively manage the scope and complexity of GAO work. In the automatic data processing and communications area, GAO does not have staff with sufficient technical expertise to review the acquisition of new or upgraded systems and to audit computer systems currently in operation. GAO is also requesting the authority to hire five experts and consultants for periods not to exceed 3 years to help design an approach to evaluating the overall management of federal agencies and to bring GAO staff up-to-date on the latest accounting policies and practices.

**126209**

**[Protest of IRS Contract Award for Peripheral Computer Equipment].** B-216990. February 12, 1985. 3 pp.  
**Decision re:** Maryland Computer Services, Inc.; by Seymour Eiros, (for Charles A. Bowsher, Comptroller General).

**Contact:** Office of the General Counsel.

**Organization Concerned:** Maryland Computer Services, Inc.; Internal Revenue Service.

**Authority:** 52 Comp. Gen. 281. B-199770 (1981). B-211755 (1984). B-211811 (1983).

**Abstract:** A firm protested any contract award under an Internal Revenue Service (IRS) solicitation for computer equipment, contending that: (1) the period allowed for bid preparation was unreasonably short; and (2) certain solicitation specifications favored a certain product. GAO held that: (1) the closing date for receipt of proposals under the advertised procurement was extended twice, and adequate time was allowed for bid preparation; (2) no proposals were received for the product mentioned by the protester as the favorite; (3) IRS obtained adequate competition and a reasonable price; and (4) the protester had not met the burden of affirmatively proving its case. Accordingly, the protest was denied.

**126210**

**[Information on the Energy Information Administration's Financial Reporting System].** RCED-85-51; B-178205. January 30, 1985. Released February 13, 1985. 8 pp. plus 2 enclosures (2 pp.).  
**Report to Rep.** Philip R. Sharp, Chairman, House Committee on Energy and Commerce: Fossil and Synthetic Fuels Subcommittee; by Ralph V. Carlone, (for J. Dexter Peach, Director), GAO Resources, Community, and Economic Development Division.

**Issue Area:** Energy: Other Issue Area Work (6491).

**Contact:** Resources, Community, and Economic Development Division.

**Budget Function:** Energy: Energy Information, Policy, and Regulation (276.0).

**Organization Concerned:** Energy Information Administration.

**Congressional Relevance:** House Committee on Energy and Commerce: Fossil and Synthetic Fuels Subcommittee; *Rep.* Philip R. Sharp.

**Authority:** Department of Energy Organization Act.

**Abstract:** Pursuant to a congressional request, GAO reported on the Energy Information Administration's (EIA) original plans for developing its Financial Reporting System (FRS), the data and products of the FRS, and the system's current status. **Findings/Conclusions:** GAO found that EIA originally planned for FRS to collect financial and operating data from major energy-

producing companies and other sources, such as federal agencies and industry trade associations, to develop a profile of the energy industry by energy source, operating segment, and geographical area. To initiate FRS, EIA decided to collect data from the 26 major U.S. energy producers of 1976. Although EIA identified another 115 companies to include in FRS, data collection operations have not been expanded beyond the 26 companies originally included. Among the information sources used by FRS are corporate-wide income statements, balance sheets, and statements of sources and uses of funds. To date, FRS has produced a series of six reports on the performance of major energy producers and a report on development patterns of energy companies in the postembargo era. Currently, EIA has no plans for expanding data collection beyond the companies now reporting to FRS; however, the FRS team leader stated that EIA is continuing to study the feasibility of expanding the use of supplementary data sources in FRS reports.

#### 126213

*[Protest of IRS Contract Award for an Archival Storage and Retrieval System]*. B-215557. February 13, 1985. 9 pp.  
*Decision* re: Xerox Special Information Systems; by Seymour Efron, (for Charles A. Bowsher, Comptroller General).

**Contact:** Office of the General Counsel.

**Organization Concerned:** Xerox Special Information Systems; Internal Revenue Service.

**Authority:** 48 C.F.R. 15.1001(b). 55 Comp. Gen. 1450. 60 Comp. Gen. 468. B-201853.2 (1982). B-209513 (1982). B-209485 (1983). B-208009 (1983). B-212668 (1984). B-208694.2 (1983). B-190792 (1978).

**Abstract:** A firm protested the Internal Revenue Service's (IRS) award of a contract for a storage and retrieval system, contending that IRS had improperly determined that the protester's proposal was unacceptable and had not informed the protester of its deficiencies. IRS informed all of the offerers that it intended to complete its technical evaluation based on the information it received from them, and that responses that were inadequate or required additional discussion with the offerer would be considered unacceptable. GAO noted that the protester had the burden of establishing that its revised proposal was technically acceptable and assumed the risk that changes it made in its final offer might raise questions and result in rejection of its proposal. The protester agreed with IRS that it did not comply with a major solicitation requirement but contended that information from another offerer contained the same criterion that was needed to rate its system. The protester's disagreement with the IRS technical judgment that the changes were substantial and not adequately explained was insufficient to meet its burden of establishing the agency as unreasonable. GAO has held that, where the only evidence on an issue of fact is the conflicting statements of the protester and the contracting official, the protester has not carried its burden in proving its case. GAO has also held that there is no obligation for an agency to reopen negotiations so that an offerer may correct a defect in a previously acceptable proposal by a best and final offer. Accordingly, the protest was denied.

#### 126236

*[Protest of Air Force Contract Award for Data Processing Items]*. B-216561. February 15, 1985. 2 pp.  
*Decision* re: North American Automated Systems Co., Inc.; by Seymour Efron, (for Charles A. Bowsher, Comptroller General).

**Contact:** Office of the General Counsel.

**Organization Concerned:** Department of the Air Force; International Business Machines Corp.; North American Automated Systems Co., Inc.

**Authority:** B-208582 (1983).

**Abstract:** A firm protested an Air Force contract award for automatic data processing equipment which was solicited on a brand name or equal basis. The protester had offered the equipment on an "all or none" basis for a higher price than that offered by the awardee; however, it alleged that its price was actually low because its offer included a maintenance warranty. Furthermore, it asserted that the Air Force would have problems integrating the two types of equipment procured. GAO found that, since neither maintenance warranties nor life-cycle costs were intended to be considered in the evaluation, the Air Force properly did not consider the protester's maintenance warranty. In addition, award may not be based on factors that prospective offerers were not advised would be considered. Finally, the protester failed to present any evidence that the equipment purchased could not function together satisfactorily. Therefore, the protester had no basis for questioning the award. Accordingly, the protest was denied.

#### 126252

*Information on Delinquent Borrowers in Farmers Home Administration Major Farmer Loan Programs*. RCED-85-71; B-217648. February 6, 1985. 2 pp. plus 3 enclosures (34 pp.).

*Report* to Sen. Edward Zorinsky, Ranking Minority Member, Senate Committee on Agriculture, Nutrition, and Forestry; by Ralph V. Carlone, (for J. Dexter Peach, Director), GAO Resources, Community, and Economic Development Division.

**Issue Area:** Food and Agriculture: Appropriateness of FmHA Credit Programs and Their Effectiveness in Assisting Farm Financial Needs (6510).

**Contact:** Resources, Community, and Economic Development Division.

**Budget Function:** Agriculture (350.0).

**Organization Concerned:** Department of Agriculture; Farmers Home Administration.

**Congressional Relevance:** Senate Committee on Agriculture, Nutrition, and Forestry; Sen. Edward Zorinsky.

**Abstract:** Pursuant to a congressional request, GAO discussed whether it has developed any information on delinquent Farmers Home Administration (FmHA) borrowers as part of an ongoing review of FmHA management of farm property. **Findings/Conclusions:** GAO provided an oral briefing on delinquent borrowers in November 1984. This report contains data on the status of the delinquent borrowers for the 5-year loan programs as of June 30, 1984. GAO also provided information showing historical FmHA data on delinquent borrowers for the five farmer loan programs covering the period from 1975 through 1984. GAO collected these data as part of the ongoing farmers loan program review.

#### 126275

*[Review of Allegations Made About the Census Bureau]*. IMTEC-85-4; B-208738. January 23, 1985. Released February 25, 1985. 3 pp. plus 3 enclosures (13 pp.).

*Report* to Sen. Paul S. Sarbanes; by Warren G. Reed, Director, GAO Information Management and Technology Division.

**Contact:** Information Management and Technology Division.

**Budget Function:** General Government: Other General Government (806.0).

**Organization Concerned:** Department of Commerce: Bureau of the Census; Department of Commerce: Office of the Inspector General.

**Congressional Relevance:** Sen. Paul S. Sarbanes.

**Abstract:** In response to a congressional request, GAO evaluated allegations concerning: (1) Census Bureau mismanagement and

improprieties which occurred during a district recount necessitated by the destruction of demographic data during a fire; (2) the cover-up of the results of an investigation and audit of the recount; (3) abuse of travel allowances; (4) and the use of government resources for the private interests of the former Bureau director. **Findings/Conclusions:** GAO obtained limited information concerning management weaknesses, questionnaire falsification, and improper temporary employee conduct and provided the Department of Commerce's Inspector General (IG) with the information concerning questionnaire falsification and improper conduct of temporary census employees. However, GAO found no information to support a cover-up by the IG, travel abuse, or misuse of government resources by the former Bureau director. GAO found that travel and subsistence costs for out-of-town employees, higher pay for temporary workers, overtime payments, and the use of rental vehicles caused the recount to cost more than three times the cost of the original count. GAO found that the Bureau completed its statutory recount mission in a short time period despite a change in management and ongoing litigation. However, attention to the problems associated with the temporary employment of out-of-town personnel, facility security, information backup, and payment methods could help prevent future problems. Furthermore, the increased use of automation could provide a backup file of data that would eliminate the need for a recount in a similar crisis.

#### 126286

*[Protest of Air Force IFB Alleging Workload Data Inaccuracies]*. B-215081. February 25, 1985. 3 pp.  
**Decision re:** International Business Investments, Inc.; by Seymour Efron, (for Harry R. Van Cleve, General Counsel).

**Contact:** Office of the General Counsel.

**Organization Concerned:** International Business Investments, Inc.; Department of the Air Force: Air Force Contracting Center, San Antonio, TX.

**Authority:** OMB Circular A-76. A.F.R. 400-28. B-214447.2 (1984).

**Abstract:** A firm protested an Air Force invitation for bids (IFB) for the provision of word processing services, contending that the Air Force failed to use the best available information in structuring the IFB. In addition, since its contract to perform these services had been terminated for the convenience of the government, the protester contended that it was prejudiced in the recompetition because its high bid was the result of prior experience. GAO found that the protester's assertion that the IFB was vague and ambiguous was not persuasive and it found no basis to conclude that the IFB specifications prejudiced the protester. Absent evidence of prejudice, GAO found no basis to question the procurement. Accordingly, the protest was denied.

#### 126303

*[Need To Improve Internal Controls To Curtail Fraud and Abuse in the RRB Unemployment and Sickness Insurance Program]*. HRD-85-37; B-211212. February 27, 1985. 5 pp. plus 2 enclosures (17 pp.).

**Report to** Robert A. Gielow, Chairman, Railroad Retirement Board; by Richard L. Fogel, Director, GAO Human Resources Division.

**Issue Area:** Income Security: Improving SSA Operational Efficiency Without Reducing the Level and Quality of Services Provided (5003).

**Contact:** Human Resources Division.

**Budget Function:** Income Security: Unemployment Compensation (603.0).

**Organization Concerned:** Railroad Retirement Board.

**Congressional Relevance:** House Committee on Appropriations: Labor, Health and Human Services, and Education Subcommittee; House Committee on Ways and Means; House Committee on Energy and Commerce; Senate Committee on Appropriations: Labor, Health and Human Services, and Education Subcommittee; Senate Committee on Finance; Senate Committee on Labor and Human Resources.

**Abstract:** GAO assessed the Railroad Retirement Board's controls for preventing and detecting fraud and abuse in its Unemployment and Sickness Insurance Program. **Findings/Conclusions:** The program paid out about \$1.4 billion in benefits during the last 5 years to one million qualified rail workers who became unemployed or were absent from work due to sickness. GAO found that, although 38 states collect wage records against which the Board could detect instances of persons working in nonrail employment while collecting unemployment or sickness benefits, the Board does not attempt to make such detections. Further, the Board does not have procedures to notify a rail employer that a claimant has filed for unemployment benefits. GAO also found that the Board makes no attempt to identify the prevalent problem of employees' claiming benefits using another person's record. GAO noted that the Board's internal controls over sickness claims are also vulnerable to fraud or abuse. **Recommendation To Agencies:** The Board should, if it finds that implementation is feasible and cost-beneficial, initiate more systematic wage checks for nonrail employment by beneficiaries, including the regular use of computerized wage checks of beneficiaries with state employer wage records in those states which maintain such records and where computerized wage checks are found to be cost beneficial. The Board should, if it finds that implementation is feasible and cost-beneficial, notify rail employers after a claimant has filed for unemployment benefits. The Board should, if it finds that implementation is feasible and cost-beneficial, systematically verify reported changes of address. The Board should, if it finds that implementation is feasible and cost-beneficial, periodically review the validity of multiple benefit checks being sent to the same address. The Board should, if it finds that implementation is feasible and cost-beneficial, require as a minimum some form of additional control to verify sickness claims.

#### 126321

*[The A-76 Study at the NOAA National Climatic Data Center Could Have Been Compromised by the Disclosure of Certain Information]* RCED-85-53; B-215002. February 1, 1985. Released March 4, 1985. 6 pp.

**Report to** Rep. William D. Ford, Chairman, House Committee on Post Office and Civil Service; by Charles A. Bowsher, Comptroller General.

**Issue Area:** Natural Resources Management: Other Issue Area Work (6991).

**Contact:** Resources, Community, and Economic Development Division.

**Budget Function:** Natural Resources and Environment: Other Natural Resources (306.0).

**Organization Concerned:** National Oceanic and Atmospheric Administration; Office of Management and Budget.

**Congressional Relevance:** House Committee on Post Office and Civil Service: Human Resources Subcommittee; House Committee on Post Office and Civil Service; Rep. William D. Ford.

**Authority:** OMB Circular A-76.

**Abstract:** Pursuant to a congressional request, GAO examined an Office of Management and Budget (OMB) Circular A-76 review being conducted at the National Oceanic and Atmospheric Administration's (NOAA) National Climatic Data Center. Information about the expected costs of continued government operation of the data center, produced early in the A-76 review, was releas-

ed in the NOAA fiscal year 1985 budget request. The cost estimate was later changed but, if it had not been changed, the disclosure could have compromised the competitiveness of the A-76 process and given an unfair advantage to contractors who learned of it. Therefore, the objectives of the GAO examination were to: (1) determine federal policy regarding the safeguarding of information in A-76 reviews; (2) find out why the information on the data center study was disclosed; and (3) assess the consequences of the disclosure. **Findings/Conclusions:** OMB Circular A-76 requires that information on the expected costs of continued government operation of a facility being studied for contracting out be kept confidential. However, the circular does not require the confidentiality of management efficiency studies, which are one phase of the A-76 review process. Savings recommended by the data center's management efficiency study were made public because the person responsible for the NOAA budget mistakenly assumed that the A-76 process had been completed at the data center. Disclosing a management efficiency study could reduce the chances of the government's obtaining the lowest possible bids from private firms and may permit these firms to estimate future government costs. GAO concluded that management efficiency studies should be held confidential to ensure full competition as well as fair treatment for federal employees whose jobs would be affected by contracting out and to bidders who might not know about a study's recommendations. GAO noted that the information disclosed about the National Climatic Data Center's management efficiency study was made obsolete by the study's subsequent revision and that NOAA procedures were changed in 1984 to require confidentiality of management efficiency studies. **Recommendation To Agencies:** To ensure maximum competition for the performance of activities under A-76 review and fair treatment for federal employees and all bidders, the Director of OMB should include in the OMB planned revision of Circular A-76 a requirement that management efficiency studies not be made public until the comparison of private bids and expected federal costs is completed.

#### 126333

**Eligibility Verification and Privacy in Federal Benefit Programs: A Delicate Balance.** HRD-85-22; B-208484. March 1, 1985. 49 pp. plus 7 appendices (42 pp.).  
*Report to Congress;* by Charles A. Bowsher, Comptroller General.  
Refer to HRD-85-31, May 21, 1985, Accession Number 127201.

**Issue Area:** Income Security (5000).

**Contact:** Human Resources Division.

**Budget Function:** Income Security: Other Income Security (609.0).

**Organization Concerned:** Office of Management and Budget; Department of Health and Human Services; Department of Housing and Urban Development; Department of Agriculture; Department of Labor; Veterans Administration.

**Congressional Relevance:** Congress.

**Authority:** Deficit Reduction Act of 1984. Privacy Act of 1974. Tax Reform Act of 1976. Paperwork Reduction Act of 1980. Federal Managers' Financial Integrity Act of 1982. Counterfeit Access Device and Computer Fraud and Abuse Act of 1984. Automatic Data Processing Equipment Act. Family Educational Rights and Privacy Act of 1974. Freedom of Information Act.

**Abstract:** GAO identified 13 issues which it believes Congress, the executive branch, and state and local governments should consider in order to improve internal controls, efficiency, and the protection of privacy in federal benefits programs. **Findings/Conclusions:** GAO found that, to make accurate decisions relating to verification techniques, legislators should determine: (1) whether uniform verification procedures are possible; (2) how verification techniques should be selected; (3) whether computer

matching is indispensable or uncontrollable; (4) solutions to the problems inherent in front-end verification; (5) whether error-prone profiling in selective verification is efficient and fair; and (6) whether more programs should use quality control. GAO also found that, to make accurate decisions relating to verification information, legislators should determine whether: (1) tax return information, which is the most reliable type of data, is available for use; (2) centralized data are vital; (3) data links should be allowed; and (3) the use of social security numbers for identification is useful. To make accurate decisions related to privacy protection, legislators should also determine: (1) what privacy rights individuals have in dealing with agencies; (2) whether data security is adequate or not; and (3) whether privacy policy is the same for all programs. Finally, in looking at eligibility verification and privacy issues, a careful balance is needed between protecting privacy rights and meeting program requirements for verifying data on which eligibility decisions are made by the people who implement or are affected by these laws.

#### 126334

**Federal Evaluations.** AFMD-85-2. 1985. 752 pp.  
by Charles A. Bowsher, Comptroller General.

**Contact:** Accounting and Financial Management Division.

**Organization Concerned:** Government-Wide.

**Authority:** Congressional Budget and Impoundment Control Act of 1974 (P.L. 93-344; 31 U.S.C. 1112 et seq.).

**Abstract:** This publication is presented as part of the GAO effort to provide Congress with improved access to program and management evaluation information in the federal government. The evaluations were conducted by federal agencies to determine whether programs and operations are meeting their objectives. This publication is intended to be used as a reference by Congress in carrying out its budget and oversight responsibilities.

#### 126335

**Federal Information Sources and Systems.** AFMD-85-3. 1985. 1041 pp.  
by Charles A. Bowsher, Comptroller General.

**Contact:** Accounting and Financial Management Division.

**Organization Concerned:** Government-Wide.

**Authority:** Congressional Budget and Impoundment Control Act of 1974 (P.L. 93-344; 31 U.S.C. 1112 et seq.).

**Abstract:** This directory describes federal sources and information systems maintained by executive, independent, and legislative agencies, which contain fiscal, budgetary, and program-related information. In addition to the usual bibliographic information, each citation provides a descriptive abstract containing information on the purposes, data content, inputs and outputs, relevant budget program information, authorizing legislation, congressional committee jurisdiction, and geographic relevance.

#### 126342

**Managing the Cost of Government: Building an Effective Financial Management Structure.** AFMD-85-35, AFMD-85-35A. February 1985.

*Report to* by Charles A. Bowsher, Comptroller General.

Refer to NSIAD-85-145, September 3, 1985, Accession Number 127859.

**Issue Area:** Improving Financial Management: Developing a Consensus in the Government for Integrating Financial Management (7001).

**Contact:** Accounting and Financial Management Division.

**Budget Function:** General Government: Central Fiscal Operations (803.0).

**Authority:** Dockery Act (Accounting). Legislative Reorganization Act of 1970. Congressional Budget and Impoundment Control Act of 1974. Federal Managers' Financial Integrity Act of 1982. Budget and Accounting Act. Budget and Accounting Procedures Act of 1950. Classification Act of 1949. Civil Service Reform Act of 1978. Inspector General Act of 1978. Prompt Payment Act. Debt Collection Act of 1982. Automatic Data Processing Equipment Act. Federal Capital Investment Program Information Act of 1984. Executive Order 10072.

**Abstract:** GAO reported on the reasons why a major overhaul is needed in the financial management structure of the government and discussed some of the most important elements it would propose for a new system. **Findings/Conclusions:** GAO has found that, while present financial reports provide a great deal of information, there are few reliable cost data that are essential for monitoring program execution, anticipating cost overruns, and providing a basis for future program and budget planning. GAO also noted: (1) a lack of reliable information on weapon systems; (2) inadequate disclosure of the costs and liabilities of major commitments such as retirement benefits; (3) unstructured planning for capital investment; and (4) antiquated financial management systems. GAO believes that a need exists for: (1) strengthened accounting, auditing, and reporting; (2) improved planning and programming; (3) a streamlined budget process; and (4) systematic measurement of performance. In addition, GAO believes that new systems will have to be designed and installed that take advantage of the latest technology. To operate the new structure efficiently, financial management responsibilities within the federal government may need adjustment, and a staff of skilled executives will have to be hired and trained to operate the financial management system effectively.

**126386**

*[Budget Estimates for Fiscal Year 1985].* March 4, 1985. 3 pp. Testimony before the House Committee on Appropriations: Legislative Subcommittee; by Charles A. Bowsher, Comptroller General.

**Contact:** Office of the Comptroller General.

**Organization Concerned:** General Accounting Office.

**Congressional Relevance:** House Committee on Appropriations: Legislative Subcommittee.

**Authority:** Competition in Contracting Act of 1984 (P.L. 98-369).

**Abstract:** Testimony was given on a \$5,674,000 supplemental appropriation which GAO requested for fiscal year (FY) 1985 to defray the cost of paying for a 3.5-percent civilian employee cost-of-living adjustment that became effective on January 6, 1985. However, since GAO has decided not to renew its contract for the further development and installation of a consolidated administrative management information system, it will be able to use these funds to absorb all of the funds required to meet the supplemental request for civilian pay costs. In addition, GAO testified on a supplemental FY 1985 appropriation request of \$1,121,000 to fund personnel to administer the Competition in Contracting Act. However, due to the cancellation of the management information system contract, \$126,000 of these program funds will be available for this supplemental request. Therefore, the GAO request has been revised to \$995,000. Finally, no funds have been requested to cover the settlement of a case because of the uncertainty over the amount of funding that will be needed.

**126387**

*[Budget Estimates for Fiscal Year 1986].* March 4, 1985. 17 pp. Testimony before the House Committee on Appropriations: Legislative Subcommittee; by Charles A. Bowsher, Comptroller General.

**Contact:** Office of the Comptroller General.

**Organization Concerned:** General Accounting Office.

**Congressional Relevance:** House Committee on Appropriations: Legislative Subcommittee.

**Authority:** Federal Managers' Financial Integrity Act of 1982. Deficit Reduction Act of 1984.

**Abstract:** Testimony was given on the fiscal year (FY) 1986 appropriations of \$339.6 million, which GAO has requested to fund 5,250 staff-years to respond to congressional needs. GAO has continually returned considerably more in savings than has been appropriated to the agency. In FY 1984, GAO identified over \$5 billion in measurable savings which was over 19 times the amount appropriated to the agency in that year. GAO is directing its work toward improving automatic data processing and telecommunications operations in individual agencies and government-wide over the next 2 to 4 years. In the defense area, GAO will continue to have both a service-oriented and a defense-wide focus. In the area of financial management, GAO will concentrate its work on: (1) strengthening accounting, auditing, and reporting; (2) improving planning and programming; (3) streamlining the budget process; and (4) systematically measuring performance. Future GAO work will also focus on changes occurring in the financial services industry and ways to improve the farm financial condition, the administration of crop assistance programs, markets and trade opportunities, and food assistance programs. In addition, GAO plans to work on health care cost containment and the quality of health care, as well as studying social security operations and program financing. GAO also plans to study the tax shortfall resulting from taxpayer noncompliance. Finally, GAO reported on the steps which it has taken to build its information resources capabilities, improve its economic analysis capability, and meet the technical training needs of senior GAO staff.

**126398**

*Problems in Administering Medicare's Health Maintenance Organization Demonstration Projects in Florida.* HRD-85-48; B-217802. March 8, 1985. 28 pp. plus 2 appendices (18 pp.).

Report to Rep. Larry E. Smith; by Richard L. Fogel, Director, GAO Human Resources Division.

**Issue Area:** Health Financing: Effect of the Use of Prepaid Health Plans by Health Financing Programs on Cost, Access, and Quality (5109).

**Contact:** Human Resources Division.

**Budget Function:** Health: Health Care Services (551.0).

**Organization Concerned:** Department of Health and Human Services; Health Care Financing Administration.

**Congressional Relevance:** House Committee on Energy and Commerce; House Committee on Ways and Means; Senate Committee on Finance; Rep. Larry Smith.

**Authority:** Social Security Act. Social Security Amendments of 1965 (42 U.S.C. 1395). Social Security Amendments of 1972 (P.L. 92-603). Tax Equity and Fiscal Responsibility Act of 1982 (P.L. 97-248). 42 C.F.R. 405.

**Abstract:** In response to a congressional request, GAO reviewed the operations of Florida health maintenance organizations (HMO) to determine: (1) if Medicare beneficiaries were enrolled and disenrolled in HMO in a timely fashion; and (2) how a requirement that, except for emergency services, all health care services for enrolled beneficiaries must be provided or authorized by the HMO was administered. **Findings/Conclusions:** GAO found that 6.4 percent of the beneficiaries had potentially received some out-of-plan physicians' services while they were members of an HMO. The beneficiaries had paid for about 14 percent of the services, and HMO had paid for about 53 percent because: (1) HMO had authorized the services and the doctors had sent the claim to Medicare by mistake; or (2) HMO decided to pay the claims when they learned of the circumstances of the

denials. GAO found that the Medicare program correctly denied claims worth \$1.9 million and incorrectly paid claims worth \$700,000. Those payments represented duplicate payments because the costs of the services were included in the payment rates to HMO. GAO found that these problems resulted from HMO and Medicare coordination failures. In addition, GAO found that the internal controls for coordinating the hospital-related HMO services with the regular Medicare program were highly vulnerable to error. In about 20 percent of the hospital admissions that GAO reviewed, the Department of Health and Human Services had not advised the Medicare contractor that the beneficiaries were enrolled in individual HMO. One cause of the problem was recordkeeping delays during enrollment or disenrollment. Other problems occurred when out-of-plan services were obtained during enrollment waiting periods. **Recommendation To Agencies:** The Secretary of Health and Human Services should direct the Administrator of the Health Care Financing Administration (HCFA) to take action to identify and correct the systemic problems leading to the erroneous physician and hospital payments that GAO found. Corrective action should center on overcoming the problems of intermediaries' and carriers' not knowing when beneficiaries are enrolled in an HMO because of the delays in recording enrollments and problems with the computerized exchange of data among the carriers, intermediaries, HMO, and HCFA.

#### 126399

**Summaries of Conclusions and Recommendations on Department of Defense Operations.** OIRM-85-2; B-205879. February 28, 1985. 145 pp.

*Report to Rep. Jamie L. Whitten, Chairman, House Committee on Appropriations; Sen. Mark O. Hatfield, Chairman, Senate Committee on Appropriations; by Charles A. Bowsher, Comptroller General.*

**Contact:** Office of Information Resources Management.

**Budget Function:** General Government (800.0).

**Organization Concerned:** Department of Defense; Government-Wide.

**Congressional Relevance:** House Committee on Appropriations; Senate Committee on Appropriations; *Rep. Jamie L. Whitten; Sen. Mark O. Hatfield.*

**Abstract:** Summaries are provided of conclusions and recommendations resulting from GAO audits and other reviews of the Department of Defense. The summaries presented are those on which no satisfactory legislative or administrative actions have been taken. They are submitted for use in congressional review of budget requests for fiscal year 1986.

#### 126414

**[Overseas Workload Program--Need to Assess Costs and Contributions].** NSIAD-85-54; B-216957. February 28, 1985. 4 pp. plus 1 enclosure (8 pp.).

*Report to Verne Orr, Secretary, Department of the Air Force; by Frank C. Conahan, Director, GAO National Security and International Affairs Division.*

**Issue Area:** Air Force: Efficiency and Effectiveness of Air Force Resource Management in Achieving Required Readiness and Sustainability To Optimize War-Fighting Capability (5404).

**Contact:** National Security and International Affairs Division.

**Budget Function:** National Defense: Department of Defense - Military (Except Procurement and Contracting) (051.0).

**Organization Concerned:** Department of the Air Force: Air Force Logistics Command.

**Abstract:** GAO reviewed the Air Force Logistics Command's (AFLC) management of its Overseas Workload Program to: (1)

evaluate the program's contribution to enhanced aircraft readiness and sustainability; and (2) determine if items selected for overseas repair were improving aircraft availability, if shorter turnaround times were resulting in greater availability of parts, and if repair costs were reasonable. **Findings/Conclusions:** GAO found that, in fiscal year 1984, the program encompassed 53 contracts valued at \$167.3 million, and plans call for future increases. AFLC has not yet established a management system to evaluate program results and costs; consequently, it could not ascertain whether, or the degree to which, the program provided increased readiness and sustainability or whether it was cost-effective. Therefore, GAO was unable to evaluate the program's impact in terms of aircraft availability, parts availability, and cost reasonableness. At one air logistics center, GAO found that overseas contract repair costs for five of the seven items it reviewed were higher than U.S. repair costs, not including transportation costs. Other factors, such as the impact on the U.S. work force and increased contract administration requirements, also need to be considered in decisions to transfer the repair workload to overseas contractors. GAO found that AFLC management information systems contain the type of data needed to evaluate the program's results. Therefore, GAO believes that a system for managing and monitoring program activities should be developed. Since the Air Force has taken action to establish item selection procedures that emphasize an item's effect on aircraft mission capability and a monitoring system that provides repair information and cost effectiveness data, GAO made no recommendations at this time.

#### 126425

**[Protest of Navy Rejection of Telegraphic Bid Modification].** B-216548. March 12, 1985. 2 pp.

*Decision re: Alliance Electric Inc.; by Seymour Efron, (for Harry R. Van Cleve, General Counsel).*

**Contact:** Office of the General Counsel.

**Organization Concerned:** Alliance Electric Inc.; Department of the Navy: Naval Facilities Engineering Command.

**Authority:** B-206796 (1982). B-204869 (1982). B-213162 (1984). B-209018 (1983).

**Abstract:** A firm protested the Naval Facilities Engineering Command's rejection of its telegraphic bid modification as late. GAO held that, although the protester alleged that government mishandling caused the modification to be late, it submitted no acceptable proof to substantiate the allegation. Accordingly, the protest was denied.

#### 126428

**Microcomputers in Auditing: An Overview.** February 1985. 6 pp. by Frederick Gallegos, TAG Manager, GAO Field Operations Division: Regional Office (Los Angeles).

**Contact:** Field Operations Division: Regional Office (Los Angeles).

**Abstract:** This article presents an overview of microcomputer technology and identifies the major issues in their use as audit tools. Although microcomputer hardware, software, and communications have improved auditing techniques in many organizations, there is much to be learned about this new technology. With the proper training, microcomputers can be adapted to most environments to improve audit productivity and quality.

#### 126430

**[SSA's Acceptance Testing of a Mass Storage System for Computerized Data Was Adequate].** IMTEC-85-5; B-217586. March 14, 1985. 8 pp. plus 4 enclosures (9 pp.).

*Report* to Rep. William E. Dannemeyer; by Warren G. Reed, Director, GAO Information Management and Technology Division.

**Issue Area:** Income Security: Other Issue Area Work (5091).

**Contact:** Information Management and Technology Division.

**Budget Function:** Income Security: General Retirement and Disability Insurance (601.0).

**Organization Concerned:** Masstor Systems Corp.; Social Security Administration.

**Congressional Relevance:** *Rep.* William E. Dannemeyer.

**Abstract:** In response to a congressional request, GAO provided information on a contract which the Social Security Administration (SSA) awarded for a mass storage system for computerized data, including information on the acceptance testing procedures used and whether mandatory requirements were waived. **Findings/Conclusions:** GAO found that, during the procurement process, SSA waived one specification that it no longer needed. However, this waiver was within the boundaries of federal procurement regulations. In addition, acceptance testing of the awardee's equipment was delayed for 4 months while both parties worked to resolve a disagreement over the interpretation of a contract clause. After the contract award, SSA discovered that the awardee's system failed to comply with a solicitation specification, but the awardee argued that the specifications did not require the disputed feature. Ultimately, the awardee installed additional equipment to meet the requirement, reserving the right to bill SSA for the equipment, while SSA accepted the proposal subject to the conditions that the additional equipment would pass acceptance testing and would be provided at no additional cost to the government. After delivery, acceptance testing began. GAO believed that the testing provided reasonable assurance that the awardee's system met SSA contract requirements. The awardee has filed a damage claim against SSA for compensation for the extra equipment which it provided, and SSA has assessed the awardee with liquidated damages for the 121-day installation delay.

#### 126435

*[Protest of Navy Contract Award for Lease/Purchase of Telephone System]*. B-216955. March 14, 1985. 3 pp.

**Decision** re: Rolm Southern California; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

**Contact:** Office of the General Counsel.

**Organization Concerned:** Department of the Navy; General Telephone Co. of California; Rolm Southern California.

**Authority:** B-210593 (1983). B-212979 (1984).

**Abstract:** A firm protested a Navy contract award for the lease and purchase of a telephone system, contending that the awardee's equipment offered did not meet a solicitation requirement and that the cover letter submitted with the awardee's proposal indicated that it could not meet another requirement. The Navy awarded the contract after determining that the system proposed by the awardee was in accordance with the specifications. Furthermore, GAO found that the language of the cover letter indicated that the awardee intended to meet the solicitation requirements without exception. Therefore, the protester failed to prove its contention that the awardee could not meet the solicitation requirements and that its technical proposal was unacceptable. Accordingly, since GAO did not find that the Navy decision to award the contract to the awardee was unreasonable, the protest was denied.

#### 126441

*[Securities and Exchange Commission's Electronic Data Gathering, Analysis, and Retrieval (EDGAR) System]*. March 14, 1985. 12 pp.

*Testimony* before the House Committee on Energy and Commerce: Oversight and Investigations Subcommittee; by James R. Watts, Senior Group Director, GAO Information Management and Technology Division.

**Contact:** Information Management and Technology Division.

**Organization Concerned:** Securities and Exchange Commission.

**Congressional Relevance:** *House* Committee on Energy and Commerce: Oversight and Investigations Subcommittee.

**Abstract:** Testimony was given on the results of a GAO inquiry into the Securities and Exchange Commission's (SEC) efforts to design and pilot test its Electronic Data Gathering, Analysis, and Retrieval (EDGAR) System. GAO found that the time schedules for pilot testing, implementing the operational system, procurement procedures, and contract award have all been delayed. Furthermore, SEC has limited the evaluations of the tests which are required without contract modification, and GAO believes that proper assessments are needed to produce quality technical specifications for the request for proposals of the operational system. GAO found that three fundamental features initially envisioned for EDGAR have been eliminated or significantly withdrawn from the pilot system due to time constraints, which resulted in significant changes in the system design, and expected productivity gains could be seriously jeopardized. Furthermore, GAO found that SEC failed to obtain a delegation of procurement authority which may have been necessary for the procurement. Finally, GAO found that the scope of the operational system will be greater than the current pilot test system, limiting the ability of SEC to charge fees to the public. GAO maintained that EDGAR offers the potential for reducing the cost of filing corporate disclosure documents, enhancing SEC effectiveness, and making the files more readily available to the public. However, Congress may want to explore with SEC the questions of whether: (1) the milestones for the pilot should be extended to fully test all of the original functions; (2) technical oversight and evaluation of the project should be restored to a technically proficient and objective level; (3) additional applications should be separated from the operational system until they have been properly developed and tested; (4) a delegation of procurement authority should have been obtained for the pilot program and should be obtained for the system's operational phase; and (5) SEC should set fees to ensure that the public is charged only the costs incurred to provide dissemination services.

#### 126442

*Compendium of GAO's Views on the Cost Saving Proposals of the Grace Commission*. OCG-85-1; B-216875. February 19, 1985. Released March 18, 1985. 1375 pp. plus 1 appendix (23 pp.).

**Report** to Sen. William V. Roth, Jr., Chairman, Senate Committee on Governmental Affairs; by Charles A. Bowsher, Comptroller General.

Refer to OCG-84-1; GGD-85-31; GGD-83-69; AFMD-85-35; FGMSD-78-61; FGMSD-78-59; PAD-81-69; AFMD-83-57; FGMSD-79-19; FGMSD-80-68; AFMD-81-68; RCED-84-9; RCED-80-76; IMTEC-84-11; MASAD-83-16; AFMD-82-54; GGD-84-25; CED-80-76; CED-82-84; CED-80-115; AFMD-84-28.

**Contact:** Office of the Comptroller General.

**Budget Function:** General Government: Executive Direction and Management (802.0).

**Organization Concerned:** President's Private Sector Survey on Cost Control; Government-Wide.

**Congressional Relevance:** *Senate* Committee on Governmental Affairs; *Sen.* William V. Roth, Jr.

**Abstract:** In response to a congressional request, GAO examined issues and studied recommendations made by the President's

Private Sector Survey on Cost Control, better known as the Grace Commission, to determine whether: (1) the issues and recommendations made on program management and cost control had merit; (2) legislation would be necessary to implement the recommendations; (3) implementation efforts were completely underway; and (4) the savings estimates were realistic. **Findings/Conclusions:** GAO found that many of the issues studied and recommendations made by the Commission had overall merit and that, while many have already been implemented by legislative or administrative action, many more require additional legislative action to be fully implemented. However, GAO questioned the accuracy of many of the associated savings estimates, found flaws in the methodology used to develop some of the estimates, and found that the description of the methodology used in some estimates was insufficient to allow an assessment of its validity. In most of the instances where GAO questioned the methodology used, it believed that the savings were overstated. GAO supported management improvement issues more frequently than policy-oriented issues; however, policy-oriented issues constitute a large portion of the total estimated savings. GAO does not support restructuring federal subsidy programs and fixing federal health care costs to a percentage of the gross national product, and it disagreed with selected aspects of recommendations to reduce civilian and military retirement benefits. GAO support was most extensive in the areas aimed at strengthening federal management systems, federal automatic data processing operations, federal credit and cash management efforts, and civilian procurement and property management activities. GAO has made similar or related recommendations in nearly half of the areas in which it agreed with the Commission. Additional legislative action would be necessary to fully implement approximately half of the recommendations analyzed.

#### 126461

*[Request for Opinion Concerning Liability of Government for Unauthorized Use of Credit Card]*. B-214459. March 18, 1985. 9 pp. **Decision re:** General Services Administration: Office of the Administrator: Controller; by Milton J. Socolar, (for Charles A. Bowsher, Comptroller General).

**Contact:** Office of the General Counsel.

**Organization Concerned:** General Services Administration.

**Authority:** 41 C.F.R. 101-26. 32 Comp. Gen. 524. 49 Fed. Reg. 8889. DFSC Contract Bull. DSA600-3.33.

**Abstract:** The Controller of the General Services Administration (GSA) requested an opinion concerning the liability of the government for unauthorized use of the U.S. Government National Credit Card. GSA issues the credit card which may be used by government officials and employees to make credit purchases from commercial oil company retailers for use in government vehicles while on official business. The card, which is embossed with a billing account number, agency name, card identification number, expiration date, and replacement code, also contains information on the front and back concerning how authorization for the card is discerned and what the card may be used to purchase. Government contracts have bound the government to pay for only the supplies and services ordered by authorized government employees. GAO concluded that the government should not pay for unauthorized use when: (1) the expiration date has passed; (2) the purchaser was not properly identified as a federal agent or employee; or (3) the vehicle was not properly identified as an official vehicle. However, where the three items are satisfied, the government should reimburse oil companies for otherwise legitimate purchases, even if authorized personnel made unauthorized use of the purchase. GAO suggested that GSA amend the regulations and contracts to clarify government liability and explore the feasibility of developing a system for reporting lost or stolen credit cards to the oil companies under contract to reduce the potential for unauthorized use of the cards.

#### 126469

*The GAO Review, Volume 20, Issue 1, Winter 1985*. 1985. 56 pp. Harry S. Havens, Editor; Carol A. Codori, Assistant Editor. Citations to individual articles appear elsewhere in the April 1985 issue of GAO Documents.

**Contact:** Office of the Comptroller General.

**Abstract:** This quarterly publication is prepared primarily for GAO staff use. Articles in this issue cover such topics as: program evaluation; taxing hazardous waste; the potential for a federal consolidated financial system; commercializing Landsat and weather satellites; measuring the government's borrowing costs; the GAO resident instructor program; the duties of the Office of the General Counsel; and legislative developments.

#### 126470

*Topics in Evaluation*. 1985. 3 pp.

by Carl E. Wisler, Associate Director, GAO Program Evaluation and Methodology Division.

In *The GAO Review*, Vol. 20, Issue 1, Winter 1985, pp. 10-11, 41.

**Contact:** Program Evaluation and Methodology Division.

**Abstract:** This article discusses the use of evaluation synthesis to sort and summarize conflicting evaluation information. Poor reporting can distort synthesis conclusions. However, a synthesis can integrate a large amount of conflicting information in a systematic and explainable way. In addition, it creates a common knowledge base for people working in a policy area, highlights disputed points, and identifies gaps where further information would be desirable.

#### 126472

*A Consolidated Financial Statement for the Federal Government--Policy, Problems, and Potential*. 1985. 3 pp.

by David F. Fiske, Evaluator, GAO Field Operations Division: Regional Office (San Francisco), Valerie Lau, Evaluator, GAO Field Operations Division: Regional Office (San Francisco).

In *The GAO Review*, Vol. 20, Issue 1, Winter 1985, pp. 16-17, 42.

**Contact:** Field Operations Division: Regional Office (San Francisco).

**Organization Concerned:** General Accounting Office; Department of the Treasury.

**Authority:** Federal Managers' Financial Integrity Act of 1982.

**Abstract:** This article discusses the possibility of a consolidated financial statement (CFS) for the federal government which would show transactions between the government as a whole and outside parties. Adding a CFS to present agency accounting systems would demonstrate the overall condition of the government's fiscal health and present a historical overview. However, establishing a CFS would require a uniform governmentwide accounting system and the use of a common set of accounting principles. GAO, voters, and politicians have advocated the establishment of a federal CFS; however, progress will be slow in implementing the idea because of the complexities involved.

#### 126473

*Commercializing Landsat and the Weather Satellites*. 1985. 5 pp. by Daniel J. Semick, Evaluator, GAO Resources, Community, and Economic Development Division, Frank V. Subalusky, Group Director, GAO Resources, Community, and Economic Development Division, James F. Donaghy, Senior Evaluator,

GAO Resources, Community, and Economic Development Division.

In *The GAO Review*, Vol. 20, Issue 1, Winter 1985, pp. 18-21, 42.

**Contact:** Resources, Community, and Economic Development Division.

**Organization Concerned:** National Oceanic and Atmospheric Administration.

**Abstract:** This article discusses the transfer of Landsat, a civilian land remote sensing satellite, and other weather satellites to the private sector in order to develop a better market for the program. GAO found that satellite experts objected to the sale because the federal government is the main user of the satellites, and they feared that private satellite operators would charge exorbitant user fees. GAO held a seminar at an international satellite conference and found that foreign countries were concerned about their investments in ground stations under commercialization. Foreign users were also concerned about the continuity and equal distribution of data under private sector satellite management. In preparation for 1984 legislation, GAO also reviewed the costs and uses of remote sensing satellite commercialization and the national security implications of the sale.

#### 126476

**OGC: *Serving GAO, the Congress, and the Public.*** 1985. 5 pp. by Marilyn M. Eaton, GAO Office of the General Counsel. In *The GAO Review*, Vol. 20, Issue 1, Winter 1985, pp. 30-34.

**Contact:** Office of the General Counsel.

**Organization Concerned:** Office of the General Counsel.

**Authority:** Competition in Contracting Act of 1984 (P.L. 98-369). Congressional Budget and Impoundment Control Act of 1974. General Accounting Office Act of 1980. Federal Managers' Financial Integrity Act of 1982. Former Spouses' Protection Act (Uniformed Services). Toxic Substances Control Act.

**Abstract:** This article describes the structure of the Office of the General Counsel (OGC) including how: (1) the General Government Matters Group renders decisions on appropriations matters; (2) the Procurement Law Group renders decisions on bid protests; (3) the Personnel Law Group decides questions concerning civilian and military pay, leave, travel, relocation allowances, and military members' retired pay; and (4) the Personnel Legal Services and Appeals Group gives advice to GAO management on personnel problems and discrimination complaints. OGC special studies projects and legal information and reference services are also described.

#### 126495

***Need To Strengthen Social Security's Beneficiary Reporting Requirements and Enforcement Authority.*** HRD-85-12; B-217701. March 22, 1985. 46 pp. plus 9 appendices (21 pp.).

**Report to Congress:** by Charles A. Bowsheer, Comptroller General.

Refer to HRD-86-8, January 30, 1986, Accession Number 128999.

**Issue Area:** Income Security: Accuracy of Payments to Beneficiaries and Possible Improvements (5001).

**Contact:** Human Resources Division.

**Budget Function:** Income Security: General Retirement and Disability Insurance (601.0).

**Organization Concerned:** Department of Health and Human Services; Social Security Administration.

**Congressional Relevance:** House Committee on Ways and Means; Social Security Subcommittee; Senate Committee on Appropriations: Labor, Health and Human Services, and Education Subcommittee; Senate Committee on Finance: Social Security and Income Maintenance Programs Subcommittee; Congress.

**Authority:** Debt Collection Act of 1982. Social Security Act. Deficit Reduction Act of 1984. Omnibus Budget Reconciliation Act of 1981 (P.L. 97-35). Claims Collection Act (31 U.S.C. 3717). Royal Indemnity Co. v. United States, 313 U.S. 289 (1941). *Califano v. Yamasaki*, 442 U.S. 682 (1979). 31 U.S.C. 3701(d).

**Abstract:** GAO reported on federal retirement overpayments to determine what portion of overpayments are caused by beneficiaries and how effectively the Social Security Administration (SSA) utilizes its sanctions to prevent and minimize improper reporting. **Findings/Conclusions:** GAO found that, as of September 1984, retired and disabled beneficiaries and their dependents or survivors owed SSA about \$2 billion, which represented about 1.4 million overpayments. About 60 percent of such overpayments, constituting two-thirds of all overpaid dollars, were caused by beneficiaries who misreported, reported late, or did not report events that would have reduced or eliminated benefits. Although most overpayments were refunded to the government, a small portion of funds was retained because SSA does not often use existing penalty authority or the authority does not extend to all incidents that give rise to beneficiary-caused overpayments. GAO believes that, although some overpayments cannot be avoided, most could be avoided or reduced if compliance procedures were better enforced. **Recommendation To Congress:** Congress should amend title II of the Social Security Act to: (1) require that beneficiaries who expect to earn more than the exempt amount submit an earnings estimate to SSA; (2) provide authority for SSA to assess penalties in cases where beneficiaries do not make reports within the prescribed time or fail to furnish an earnings estimate; (3) require penalties to be collected from persons no longer receiving benefits; (4) make the penalty structure more equitable by relating it to the amount of the overpayment and, if feasible, the lateness of the report; and (5) provide for the Secretary of Health and Human Services to waive penalty charges. **Recommendation To Agencies:** The Secretary of Health and Human Services should direct the Commissioner of Social Security to improve the management of the current penalty process. Specifically, SSA should: (1) ensure that repayment history and other data needed to make the decision to assess a penalty are available at the time the initial decision is made and that penalty decisions are documented; and (2) review all penalty decisions before they become finalized to identify and correct inconsistent application of the penalty procedures.

#### 126496

***The Navy Can Increase Cancellations of Procurements for Unneeded Material.*** NSLAD-85-55; B-217670. March 22, 1985. 9 pp. plus 2 enclosures (8 pp.).

**Report to John F. Lehman, Jr., Secretary, Department of the Navy;** by Bill W. Thurman, (for Frank C. Conahan, Director), GAO National Security and International Affairs Division.

**Issue Area:** Navy: Navy Planning and Management of Logistics Functions To Maximize Fleet Capabilities (5602).

**Contact:** National Security and International Affairs Division.

**Budget Function:** National Defense: Department of Defense - Procurement and Contracts (051.2).

**Organization Concerned:** Department of the Navy; Department of the Navy: Naval Supply Systems Command.

**Congressional Relevance:** House Committee on Appropriations: Defense Subcommittee; House Committee on Armed Services; Senate Committee on Appropriations: Defense Subcommittee; Senate Committee on Armed Services.

**Abstract:** GAO reviewed the Navy's procedures and practices for cancelling procurements of unneeded material to determine the controls established by the Naval Supply Systems Command for monitoring and evaluating the performance of the inventory

control points. **Findings/Conclusions:** The review indicated that the number of procurement cancellations can be increased, thereby reducing unnecessary procurement and inventory investment costs. An examination of cancellations for May 1983, the most current month available at the start of the review, showed that potentially excess procurements identified by the inventory control points totalled \$293 million. GAO tests of possible termination actions for that month showed that less than 1 percent was actually cancelled. GAO found that cancellations are not higher because: (1) the inventory control points have established high dollar review thresholds; (2) the inventory control points apply protection levels to provide an added buffer against running out of stock; (3) inventory managers do not always act on cancellation notices in a timely manner; and (4) management and supervisory attention over the cancellation process is limited. **Recommendation To Agencies:** The Secretary of the Navy should direct the Commander, Naval Supply Systems Command, to reconsider the reasonableness of the termination review threshold amounts and base the threshold amounts on a comparison of the administrative cost of cancelling procurements with the money to be saved by not purchasing unneeded material. The Secretary of the Navy should direct the Commander, Naval Supply Systems Command, to discontinue the routine use of added protection levels when making cancellation decisions. The Secretary of the Navy should direct the Commander, Naval Supply Systems Command, to require that inventory managers review termination notices in a timely and objective manner and give consideration to making this requirement part of the inventory managers' performance evaluation. The Secretary of the Navy should direct the Commander, Naval Supply Systems Command, to direct that supervisors regularly review inventory manager decisions on termination notices. The Secretary of the Navy should direct the Commander, Naval Supply Systems Command, to establish controls for monitoring and evaluating inventory control point performance in cancelling procurements of unneeded material and obtain data on the value of unneeded material actually cancelled.

#### 126568

**[Protest of Army Sole-Source Purchase of Five Microcomputers].** B-217098. March 28, 1985. 3 pp.  
**Decision** re: Math Box Inc.; by Harry R. Van Cleve, General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** Department of the Army; Math Box Inc.  
**Authority:** Small Business Act (15 U.S.C. 637(e) et seq.). 50 Fed. Reg. 4411. P.L. 98-72. DOD F.A.R. Supp. 5.203. B-210154 (1983). B-214864 (1984).

**Abstract:** A firm protested the Army's sole-source procurement of computer equipment by issuing a delivery order against a non-mandatory automatic data processing schedule contract. The protester complained that the Army failed to have a notice of the intended purchase published in the Commerce Business Daily (CBD); therefore, it had no opportunity to compete. GAO found that, although the synopsis was transmitted to the CBD, it was never published. GAO held that the federal regulation the protester cited as requiring publication did not apply to this procurement. Furthermore, the delivery order had a value below the threshold for requiring a CBD notice under the regulations that did apply. Therefore, there was no requirement for publication of a notice in this case. In addition, the protester failed to show that the Army was aware of its interest in the procurement or intentionally acted to preclude the firm from competing. Accordingly, the protest was denied.

#### 126570

**[Protest of Army Award of Contract for Computer Systems].** B-218252. March 28, 1985. 2 pp.  
**Decision** re: MBI Government Operations; by Robert M. Strong, Deputy Associate General Counsel, GAO Office of the General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** Department of the Army; MBI Government Operations.

**Authority:** 49 Fed. Reg. 49417. B-218060 (1985).

**Abstract:** A firm protested an Army invitation for bids for computer equipment, contending that by requiring award on an all or none basis, the solicitation was unduly restrictive of competition. The protester urged that the provision be deleted from the solicitation and a provision permitting the evaluation of offers for multiple awards be solicited. Since GAO did not receive the protest until 15 days after the agency's initial adverse action, it was untimely filed. Accordingly, the protest was dismissed.

#### 126585

**Effective Management of Computer Leasing Needed To Reduce Government Costs.** IMTEC-85-3; B-199008. March 21, 1985. 32 pp. plus 8 appendices (39 pp.).  
**Report** to Congress; by Charles A. Bowsher, Comptroller General.

**Issue Area:** Information Management and Technology: Other Issue Area Work (7191).

**Contact:** Information Management and Technology Division.

**Budget Function:** Automatic Data Processing (990.1).

**Organization Concerned:** General Services Administration; Office of Management and Budget; Heads of Federal Agencies.

**Congressional Relevance:** House Committee on Appropriations: Treasury-Postal Service and General Government Subcommittee; House Committee on Government Operations; Senate Committee on Appropriations: Treasury, Postal Service, and General Government Subcommittee; Congress.

**Authority:** Automatic Data Processing Equipment Act (P.L. 89-306; 79 Stat. 1127). Department of Defense Appropriation Act, 1984. OMB Circular A-71.

**Abstract:** GAO reported on its examination of federal departments' and agencies' computer leasing practices. **Findings/Conclusions:** GAO found that federal agencies spent about \$1.1 billion to lease automated data processing (ADP) equipment in fiscal year 1983. Among the leases that GAO analyzed, costs could have been reduced for up to 90 percent of the components by employing one or more of the available refinancing alternatives. Lease costs can also be reduced by exercising contract options which change a straight lease to a lease plan that would result in ownership. Data processing managers at the civilian and defense installations GAO visited had not identified or pursued refinancing alternatives because they lacked the specific management procedures and monetary control policies essential to such operations. Further, agency managers and officials were generally uninformed about certain alternatives. GAO also noted that the General Services Administration and the Office of Management and Budget have not provided agencies the funding support needed for such unbudgeted purchase opportunities. **Recommendation To Congress:** Congress, when considering future requests to increase the ADP Fund for opportunity buys, should specify that the funds be used exclusively for taking advantage of cost-effective opportunities to buy equipment. **Recommendation To Agencies:** The Administrator of General Services should issue regulations requiring all agencies to: (1) perform routine, periodic analyses of computer leases; (2) compare the costs of available refinancing alternatives; and (3) select the most reasonable, cost-effective alternative. The heads of federal civilian agencies with

substantial leasing volume should, to ensure that federal departments and agencies take maximum practical advantage of available refinancing alternatives, require data processing managers to conduct a cost-effectiveness analysis of all existing leases and develop a plan to employ, where appropriate, the refinancing alternatives described in this report. The Director of OMB should require agency heads to confirm, with each annual budget submission, that all of their computer leases have been evaluated for cost-effectiveness and that such leases have been contracted at the most reasonable cost alternative available to the government. The Administrator of General Services, to ensure that the necessary leadership and governmentwide ADP management support are forthcoming, should issue guidelines for agencies in seeking third-party competition and, specifically, in transacting sale/leasebacks. The Director of OMB should allow agencies to make greater use of the ADP Fund to purchase equipment currently leased uneconomically. The Administrator of General Services, to ensure that the necessary leadership and governmentwide ADP management support are forthcoming, should identify and revise, where it will enhance competition and be otherwise appropriate, those federal contracting practices that the third-party industry believes act as major business impediments. The Administrator of General Services, to ensure that the necessary leadership and governmentwide ADP management support are forthcoming, should institute controls to ensure that the capital in the ADP Fund authorized for opportunity buys is available and used for that purpose unless it can justify to OMB that capital reserved for opportunity buys can be used more effectively for other ADP Fund programs. The heads of federal civilian agencies with substantial leasing volume should, to ensure that federal departments and agencies take maximum practical advantage of available refinancing alternatives, require data processing managers to correct computer equipment inventory and accounting records and maintain them accurately to enable the recurring analysis of computer leases. The Director of OMB should work with GSA and other federal agencies to determine and request an appropriate level of funding in the ADP Fund to buy out uneconomical leases.

#### 126598

*[Protest of Commerce Prime Contractor's Award of Subcontract]*. B-217561. March 29, 1985. 1 p.

*Decision* re: Amdahl Corp.; by Ronald Berger, Deputy Associate General Counsel, GAO Office of the General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** Amdahl Corp.; Planning Research Corp.; Department of Commerce.

**Authority:** 4 C.F.R. 21.10. B-217001 (1984).

**Abstract:** A firm protested a Department of Commerce prime contractor's award of a subcontract, arguing that the awardee's bid did not satisfy solicitation requirements. GAO does not review matters which are currently being resolved by a court of competent jurisdiction, unless that court solicits the views of GAO. Since the material issues of the protest were before such a court and the court displayed no interest in a GAO opinion, GAO would not consider the matter. Accordingly, the protest was dismissed.

#### 126611

*[The Army's Use of Serviceable Returns in Requirements Computations]*. NSIAD-85-59; B-162152. April 9, 1985. 6 pp.

*Report* to Gen. Richard H. Thompson, Commander, Department of the Army: U.S. Army Materiel Command; by Henry W. Connor, Senior Associate Director, GAO National Security and International Affairs Division.

Refer to LCD-80-64, May 15, 1980. Accession Number 112302.

**Issue Area:** Army: Other Issue Area Work (5591).

**Contact:** National Security and International Affairs Division.

**Budget Function:** National Defense: Department of Defense - Military (Except Procurement and Contracting) (051.0).

**Organization Concerned:** Department of the Army: U.S. Army Materiel Command; Department of Defense.

**Congressional Relevance:** *House* Committee on Appropriations: Defense Subcommittee; *House* Committee on Armed Services; *Senate* Committee on Appropriations: Defense Subcommittee; *Senate* Committee on Armed Services.

**Abstract:** GAO surveyed the Army's serviceable returns to the wholesale supply level to determine the degree of compliance with the recommendations in a previous report. The Department of Defense (DOD) had concurred with that report's recommendation that the Army reduce projected requirements for materiel by the full amount of forecasted returns of serviceable materiel. DOD directed the Army to review the procedures that establish an offset to demands through serviceable returns at the inventory control points (ICP) and ensure that the policy was followed. **Findings/Conclusions:** GAO found that, as a result of forecasted serviceable returns, the rate of offset demands remained low. The Army's excess serviceable materiel is either returned to the wholesale supply level or disposed of locally. The Army Materiel Command (AMC) established limits on the serviceable return rate that ICP's could use to offset the demand history by directing that any ICP that used a maximum rate exceeding 20 percent was to furnish its rationale for doing so. An AMC study concluded that: (1) using the returns to offsets demand history did not improve the forecast of future net demands; and (2) a forecast which offsets returns would cost less but would result in a lower supply performance. However, the GAO study did not show either of these results. GAO found that nearly 50 percent of the reported serviceable materiel is accepted by the wholesale supply activities; however, these returns are recorded as assets on hand and receive limited consideration in forecasting requirements which results in unnecessary procurements. **Recommendation To Agencies:** The Commander, AMC, should encourage the ICP's to use as high a maximum serviceable return rate as possible to forecast invalid demands in their requirements computations rather than encouraging the ICP's to limit the rate to no more than 20 percent. The Commander, AMC, to determine the appropriate serviceable return rate, should monitor demand rates for individual items experiencing significant returns to determine if the demand increased, decreased, or remained the same for the review cycles following the reports of excess.

#### 126655

*[Protest of Proposed Sole-Source Navy Contract Award]*. B-218063. April 5, 1985. 4 pp.

*Decision* re: Viatek, Inc.; by Ronald Berger, Deputy Associate General Counsel, GAO Office of the General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** Viatek, Inc.; Department of the Navy: Naval Supply Systems Command: Naval Supply Center, Oakland, CA.

**Authority:** 4 C.F.R. 21.2(a). B-213643.2 (1984). B-212640 (1984). B-213683 (1984). B-214594.2 (1984).

**Abstract:** A firm protested a proposed Navy sole-source contract award for depot repair services and logistical support communications systems, contending that it was capable of providing the requisite services, and requesting that the Navy either make government-furnished equipment available to it or reissue the solicitation on a competitive basis. The contracting officer had informed the protester that government-furnished equipment was not available because the incumbent contractor was using the equipment to perform other government contracts and that concurrent use by more than one contractor would have an adverse impact on several vital programs. Nevertheless, the Navy con-

ducted a preaward survey of the protester resulting in a negative recommendation on the grounds that it could not perform the contract because it lacked the government-furnished equipment listed in the solicitation. After receiving the Small Business Administration's (SBA) denial of its request for a certificate of competency, the protester filed with GAO. Since the protester did not file within 10 days of formal notification of adverse agency action, the protest was untimely. GAO will not review an SBA determination of nonresponsibility unless there is a showing of possible fraud or bad faith. Accordingly, the protest was dismissed.

#### 126692

*[Request for Opinion Concerning Exchange Agreements Between Patent and Trademark Office and Private Firms]*. B-217448. March 13, 1985. Released April 12, 1985. 3 pp. plus 1 enclosure (15 pp.).

Letter to Rep. Jack Brooks, Chairman, House Committee on Government Operations; by Harry R. Van Cleve, General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** Department of Commerce: Patent and Trademark Office.

**Congressional Relevance:** House Committee on Government Operations; Rep. Jack Brooks.

**Authority:** Automatic Data Processing Equipment Act (40 U.S.C. 759). 41 C.F.R. 1-4.12. 35 U.S.C. 6(a).

**Abstract:** Pursuant to a congressional request, GAO discussed whether exchange agreements between the Patent and Trademark Office (PTO) and private firms, to automate PTO trademark search activities, are subject to the Brooks Act. GAO held that these exchange agreements for products and services are essentially procurement contracts and that they are, therefore, subject to the act.

#### 126696

*FAA Could Improve Overall Aviation Safety and Reduce Costs Associated With Airport Instrument Landing Systems*. RCED-85-24; B-215115. April 3, 1985. 27 pp. plus 1 appendix (10 pp.).

Report to Elizabeth H. Dole, Secretary, Department of Transportation; by J. Dexter Peach, Director, GAO Resources, Community, and Economic Development Division.

**Issue Area:** Transportation: Other Issue Area Work (6691).

**Contact:** Resources, Community, and Economic Development Division.

**Budget Function:** Transportation: Air Transportation (402.0).

**Organization Concerned:** Federal Aviation Administration; Department of Transportation.

**Congressional Relevance:** House Committee on Public Works and Transportation: Aviation Subcommittee; House Committee on Appropriations: Transportation Subcommittee; Senate Committee on Commerce, Science and Transportation: Aviation Subcommittee; Senate Committee on Appropriations: Transportation Subcommittee.

**Authority:** Airport and Airway Improvement Act of 1982 (P.L. 97-248).

**Abstract:** GAO discussed ways the Federal Aviation Administration (FAA) could improve overall aviation safety and reduce the costs associated with airport instrument landing systems (ILS). FAA has established a system of air traffic control and navigation aids, of which ILS are an integral part. Existing ILS will eventually be replaced by more advanced systems known as microwave landing systems. FAA has published criteria for installing and removing landing systems to help ensure cost benefits and overall safety. GAO did this review to determine whether: (1) ILS

operated by FAA are justified; and (2) opportunities exist for FAA to reduce the cost of operating and maintaining these systems. **Findings/Conclusions:** GAO found that ILS are not economically justified when the estimated costs of owning, operating, and maintaining them exceeds the quantified economic value of the benefits. Using FAA criteria, GAO identified 22 ILS which did not appear justified and stated that FAA should perform a cost analysis on the systems and decommission those that are no longer justified. GAO reviewed 40 other ILS which were installed to meet special needs and found that FAA had not collected the data needed to determine whether the systems were meeting those needs. GAO found that FAA could improve overall aviation safety and reduce costs by ensuring that existing ILS are located where they are needed. **Recommendation To Agencies:** The Secretary of Transportation should direct the Administrator, FAA, to replace all tube-type ILS with solid-state ILS at the earliest possible time. The Secretary of Transportation should, before acquiring any new ILS, direct the Administrator, FAA, to perform the required computer-generated detailed benefit-cost analysis for the 22 ILS not installed to meet special conditions or needs and which appear to meet FAA decommissioning criteria. Those that are found not to be justified should be decommissioned and relocated at airports meeting FAA safety and operational efficiency criteria. The Secretary of Transportation should, before acquiring any new ILS, direct the Administrator, FAA, to collect the data to determine whether ILS installed to meet special conditions or needs, including those installed under a satellite airport program or specifically to meet training needs, are accomplishing their objectives. The Secretary of Transportation should, before acquiring any new ILS, direct the Administrator, FAA, to establish criteria for decommissioning ILS installed to meet special conditions or needs that clearly identify when conditions or needs which justify the systems cease to exist or change significantly. Those that are not accomplishing their objectives and that are not justified on the basis of benefit-cost criteria developed by FAA should be decommissioned and relocated at airports meeting FAA safety and operational efficiency criteria.

#### 126753

*[Protest of Army Sole-Source Award of a Delivery Order]*. B-217174. April 22, 1985. 4 pp.

Decision re: Harris Corp.; by Harry R. Van Cleve, General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** International Business Machines Corp.; Harris Corp.; Department of the Army: Fort Dix, NJ.

**Authority:** Small Business Act (15 U.S.C. 637(e)(2)(B)). F.A.R. 205.203. P.L. 98-72. DOD F.A.R. Supp. 5.203. B-194926 (1980). B-217098 (1985). 97 Stat. 403.

**Abstract:** A firm protested the Army's sole-source award of a delivery order for automatic data processing (ADP) equipment, contending that the Army improperly failed to consider its equipment because the award was made in less than the required 30-day period after the procurement was synopsisized in the Commerce Business Daily (CBD). GAO has held that a delivery order cannot be placed for General Services Administration ADP schedule contracts until 30 days have elapsed after a CBD advertisement. Therefore, GAO found that the protester's offer was timely received and should have been considered. Furthermore, GAO concluded that the Army lacked a reasonable basis for rejecting the protester as a source of supply in a later evaluation. Since GAO found that the protester was prejudiced by the premature contract award, the protest was sustained. GAO determined that, because all of the equipment had been delivered, it was impracticable to recommend termination of the con-

tract; however, GAO recommended that the Army take steps to prevent the recurrence of the procurement deficiencies found in this case.

**126756**

*[The Census Bureau's Activities Particularly on the 1990 Decennial Census]*. April 18, 1985. 13 pp. plus 1 appendix (14 pp.).

Testimony before the House Committee on Post Office and Civil Service: Census and Population Subcommittee; by William J. Anderson, Director, GAO General Government Division.

Refer to Testimony, June 26, 1984, Accession Number 124525; GGD-76-72, May 5, 1976, Accession Number 093746; and GGD-81-28, December 24, 1980, Accession Number 114144.

**Contact:** General Government Division.

**Organization Concerned:** Department of Commerce: Bureau of the Census.

**Congressional Relevance:** House Committee on Post Office and Civil Service: Census and Population Subcommittee.

**Authority:** H.R. 5720 (98th Cong.).

**Abstract:** GAO discussed the Bureau of the Census' preparations for the 1990 decennial census. GAO noted that the 1980 census was the most expensive in history and that there was considerable controversy among communities and groups that contested the results. The 1990 census will focus on obtaining the best count in the enumeration process and developing a method for adjusting substantial errors. The Bureau has already stated its goals for the census, which include: (1) conducting the census without increasing the per-housing-unit dollar cost; (2) expediting the availability of data to the users; (3) maintaining a high rate of coverage and improving the accuracy of small-area data while reducing the undercount differential for population groups and geographical areas; and (4) finding an appropriate balance between the time it takes to complete the questionnaire and the need for the information. However, the Bureau has already committed more funds to the 1990 census than in a comparable period for the 1980 census. Testing has been done on both the format and content for the questionnaires and on new automation procedures that would use a mark reader and would save data entry time. The Bureau has said that it will make its decisions on the system and type of questionnaire it will use later in 1986; however, GAO is concerned about the time constraints this will put on prospective systems vendors and the Bureau itself in considering other options. GAO also noted that the poverty indicator used to determine and allocate public assistance only reflects cash income and prompted the Bureau to develop methods of quantifying the value of noncash benefits such as medical care, food, and housing. GAO feels that better procedures are needed for determining program eligibility.

**126761**

*[The Veterans Administration's Organizational Structure for Managing Computer Resources Complies With the Paperwork Reduction Act]*. IMTEC-85-6; B-217764. March 21, 1985. Released April 19, 1985. 10 pp. plus 1 enclosure (1 p.).

Report to Rep. Jack Brooks, Chairman, House Committee on Government Operations; by Warren G. Reed, Director, GAO Information Management and Technology Division.

**Issue Area:** Income Security: Other Issue Area Work (5091).

**Contact:** Information Management and Technology Division.

**Budget Function:** Automatic Data Processing (990.1).

**Organization Concerned:** Veterans Administration.

**Congressional Relevance:** House Committee on Government Operations; Rep. Jack Brooks.

**Authority:** Paperwork Reduction Act of 1980 (P.L. 96-511). OMB Bull. 81-21.

**Abstract:** Pursuant to a congressional request, GAO reviewed the Veterans Administration's (VA) current organizational structure for managing computer resources to determine whether VA was complying with the Paperwork Reduction Act. Under the act, each federal agency must designate one senior official to manage the agency's computer resources, and there was concern that VA had designated two officials instead of one. Of particular concern was the fact that one official managed the VA nonmedical computer resources and the other managed the medical computer resources. **Findings/Conclusions:** GAO found that VA complied with the act by designating the Associate Deputy Administrator for Information Resources Management as the senior official for overseeing the management of all VA computer resources. The GAO objective was to determine: (1) whether the VA organizational structure for managing computer resources complied with the act; and (2) the status of the VA Centralized Development Center. GAO found that the day-to-day computer resources management structure was consistent with the formal organizational structure, this structure complied with the act even though the senior official did not report to the Administrator, and some of the responsibilities relating to medical operations had been assigned to the Chief Medical Director. GAO also found that VA had no plans to establish the Centralized Development Center since it established a center of expertise for particular applications at each data processing center.

**126787**

*[Protest of HHS Purchase of ADP Equipment]*. B-216958. April 24, 1985. 5 pp.

Decision re: Systems Associates, Inc.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

**Contact:** Office of the General Counsel.

**Organization Concerned:** Systems Associates, Inc.; NBI, Inc.; Department of Health and Human Services.

**Authority:** 4 C.F.R. 21.2. B-216551 (1984). B-210154 (1983). B-215048 (1984).

**Abstract:** A firm protested the Department of Health and Human Services' (HHS) purchase of an integrated word processing system under another firm's schedule contract of equipment. The protester filed a protest with HHS alleging that certain technical specifications were unduly restrictive. HHS argued that the protester's equipment was found to be noncompliant in four material areas and was properly determined to be unacceptable. Following notification of the award, the firm filed a protest with GAO. GAO found that the protest of the restrictiveness of the specifications was untimely since it was filed 4 months after the agency received responses from vendors. GAO also found that there was a reasonable basis for the agency's evaluation of the protester's response to the request for information. The written response of any source had to show that its equipment met all the mandatory functional requirements. Accordingly, the protest was dismissed in part and denied in part.

**126808**

*[Protest of GSA RFP as Unduly Restrictive of Competition]*. B-217542. April 26, 1985. 4 pp.

Decision re: Software City; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

**Contact:** Office of the General Counsel.

**Organization Concerned:** Software City; General Services Administration.

**Authority:** F.A.R. 9-104.2. 55 Comp. Gen. 1051. B-210137 (1983). B-209149 (1982). B-213196 (1984). B-214052 (1984). B-206489 (1982). B-197265 (1980). B-211930 (1983).

**Abstract:** A firm protested a General Services Administration (GSA) solicitation provision requiring a letter of commitment

that ensures a bidder's supply source for the duration of the contract period, contending that the provision was unduly restrictive since it is difficult to obtain the necessary commitment from some manufacturers. GAO has held that an agency may include definitive responsibility criteria in its solicitation as long as it reflects the agency's legitimate needs. GAO found that: (1) GSA justified its need to avoid unsatisfactory performance and default; and (2) the protester could not show that the need was unreasonable. GAO has also held that a manufacturer's decision to limit the availability of its product is not a matter for GAO to decide. Accordingly, the protest was denied in part and dismissed in part.

**126815**

*[The Role of the Professional Audit Review Team]*. April 25, 1985. 7 pp.

Speech before the American Statistical Association: Committee on Energy Statistics; by F. Kevin Boland, Chairman, Professional Audit Review Team.

**Contact:** Professional Audit Review Team.

**Organization Concerned:** Energy Information Administration; American Statistical Association: Committee on Energy Statistics.

**Authority:** Department of Energy Organization Act.

**Abstract:** The role of the Professional Audit Review Team (PART) was discussed to provide insight into how it audits the Energy Information Administration (EIA) data collection and analysis operations. PART consists of representatives appointed by the heads of five federal agencies which are involved in data collection and analysis, and its chairman is appointed by the Comptroller General. PART operates independently of its members' agencies and has the sole responsibility for its evaluations and reports. Although PART found that the independence of the EIA predecessor agency was questionable, it has found no reason to question EIA independence from the energy function. However, PART has found that EIA could help to ensure its continued independence by establishing: (1) a central control for external requests; (2) quality control procedures; (3) control over user needs determinations; (4) quality control application methods; and (5) and procedures to ensure the credibility of its analytical and forecasting models. To evaluate EIA operations, PART: (1) identifies the issues to be addressed and the policies applicable to these issues; (2) identifies EIA procedures and evaluates its adequacy for carrying out policies and enforcing criteria; (3) if weaknesses are found, analyzes their adverse effects and causes; and (4) obtains agency comments on its draft reports which are considered in its final reports.

**126841**

*Patent and Trademark Office Needs To Better Manage Automation of Its Trademark Operations*. IMTEC-85-8; B-217448. April 19, 1985. 10 pp. plus 1 appendix (23 pp.).

Report to Rep. Jack Brooks, Chairman, House Committee on Government Operations; by Harry S. Havens, Acting Comptroller General.

Refer to Testimony, October 18, 1985, Accession Number 128275.

**Issue Area:** Information Management and Technology: Government Management of the Development and Maintenance of Computer Systems (7101).

**Contact:** Information Management and Technology Division.

**Budget Function:** Automatic Data Processing (990.1); Commerce and Housing Credit: Other Advancement of Commerce (376.0).

**Organization Concerned:** Department of Commerce; Department of Commerce: Patent and Trademark Office.

**Congressional Relevance:** House Committee on the Judiciary; House Committee on Government Operations: Government Information, Justice, and Agriculture Subcommittee; House Committee on Government Operations; Senate Committee on the Judiciary; Congress; Rep. Jack Brooks.

**Authority:** Automatic Data Processing Equipment Act. P.L. 97-247.

**Abstract:** GAO reviewed the automation of trademark operations at the Department of Commerce Patent and Trademark Office (PTO), focusing on: (1) system user requirements; (2) a 1982 trademark automation cost/benefit analysis; and (3) contracting practices and procedures for acquiring the automated trademark systems. **Findings/Conclusions:** GAO found that, in its 1982 Automation Master Plan, PTO established major goals for its trademark automation system that included improved registration quality, cost-effectiveness, and reduced application processing time. PTO acquired its automatic data processing (ADP) services and equipment through monetary procurements; however, it acquired the associated data bases through nonmonetary arrangements, called exchange agreements, with firms that provide trademark-related services. Management problems have hindered PTO in reaching its goals, because it did not: (1) thoroughly analyze or develop the functional requirements for the use of its three automated systems; (2) adequately assess the costs and benefits of the automated systems; (3) properly manage the three systems; and (4) fully test the search and retrieval system before accepting it from the contractor. Although PTO has attempted to correct some problems through exchange agreement renegotiation, GAO is concerned that PTO may choose to execute future exchange agreements without complying with applicable procurement regulations and, therefore, evade the procedures designed to ensure maximum competitiveness and cost-effectiveness in its procurement actions. **Recommendation To Congress:** If PTO does not take steps to implement the recommendations regarding exchange agreements, Congress should consider withdrawing the PTO exchange agreement authority for ADP resource acquisitions. **Recommendation To Agencies:** To help ensure that automation goals and appropriate procurement practices are met, the Secretary of Commerce should direct the Acting Commissioner of Patents and Trademarks to reanalyze thoroughly the cost benefits of PTO trademark automation activities and ensure that any additional expenditures are justified. This analysis should: (1) include updated cost information estimated according to standard practices; (2) incorporate the views of PTO officials; and (3) include support for the key assumptions. To help ensure that automation goals and appropriate procurement practices are met, the Secretary of Commerce should direct the Acting Commissioner of Patents and Trademarks to review and, if necessary, revise PTO systems specifications to ensure that all key requirements to support the systems' use by PTO personnel and by the public are met. To help ensure that automation goals and appropriate procurement practices are met, the Secretary of Commerce should direct the Acting Commissioner of Patents and Trademarks to make all reasonable efforts to expeditiously and economically acquire unrestricted ownership of the trademark data bases obtained through the exchange agreements. To help ensure that automation goals and appropriate procurement practices are met, the Secretary of Commerce should direct the Acting Commissioner of Patents and Trademarks to establish criteria for determining when future ADP resource exchange agreements should be used and develop procedures to ensure that these exchanges comply with applicable federal procurement regulations. Such criteria and procedures should also require that PTO thoroughly analyze the value of future agreements and fully assess their impacts on PTO and the public. To ensure appropriate oversight, the Secretary of Commerce should review and approve PTO responses to the recommendations regarding exchange agreements to ensure that they are properly implemented.

Until he is satisfied that PTO has appropriately reanalyzed the costs and benefits of the PTO trademark automation and reviewed the system's specifications, the Secretary of Commerce should also require that any significant procurement actions regarding trademark automation efforts, including new procurements as well as modifications to or renewals of existing procurements, undergo departmental review and approval. This should include exchange agreement procurements. The Secretary of Commerce should direct PTO to maintain its manual trademark system until the capabilities of its automated systems are at least equal to the manual system.

**126855**

*The Navy Can Improve Material Management at Naval Shipyards.* NSIAD-85-71; B-217963. May 6, 1985. 21 pp. plus 1 appendix (10 pp.).

Report to John F. Lehman, Jr., Secretary, Department of the Navy; by Frank C. Conahan, Director, GAO National Security and International Affairs Division.

**Issue Area:** Navy: Navy Planning and Management of Logistics Functions To Maximize Fleet Capabilities (5602).

**Contact:** National Security and International Affairs Division.

**Budget Function:** National Defense: Department of Defense - Military (Except Procurement and Contracting) (051.0).

**Organization Concerned:** Department of the Navy: Naval Sea Systems Command; Department of the Navy.

**Congressional Relevance:** House Committee on Appropriations: Defense Subcommittee; House Committee on Armed Services; Senate Committee on Appropriations: Defense Subcommittee; Senate Committee on Armed Services.

**Abstract:** GAO conducted a review of four naval shipyards to determine the effectiveness of Navy material management activities. **Findings/Conclusions:** GAO found that the naval shipyards do not effectively determine direct material requirements for future overhauls because: (1) complete and accurate usage data are not collected; and (2) historical usage information on prior overhauls is not analyzed. As a result, material shortages and surpluses reduce efficiency and increase costs of shipyard depot maintenance. Further, usage information is inaccurate because it includes unused materials placed in unrecorded stockpiles instead of being returned to the proper inventory location. Usage information is also inaccurate because it does not include many items used during overhauls that the shipyards have manufactured. Furthermore, material planners do not have an adequate management information system. Instead of using the data analysis part of a Naval Sea Systems Command (NAVSEA) automated material requirements planning system, shipyards have continued to use ineffective local systems. As a result of ineffective planning, large amounts of unused materials from prior overhauls have been accumulated. In addition, the shipyards have not performed required physical inventories of shop stores or effectively identified, analyzed, and disposed of excess materials. Finally, because the shipyards have not been held accountable for implementing NAVSEA systems and procedures or held their personnel accountable for implementing the procedures, previously identified material management problems remain unsolved. **Recommendation To Agencies:** The Secretary of the Navy should direct the Commander, NAVSEA, to initiate a one-time special project to have shipyards identify and record all existing unrecorded materials and retain only those materials allowed by Department of Defense and Navy regulations, return all other needed materials to the supply system, and dispose of materials that are no longer needed. The Secretary of the Navy should direct the Commander, NAVSEA, to: (1) collect accurate information on materials used during overhauls; (2) properly account for unused materials upon the completion of each overhaul; and (3) record all manufactured materials in the historical usage data

base. The Secretary of the Navy should direct the Commander, NAVSEA, to adopt and implement a material requirements planning subsystem that the shipyards can use to analyze historical usage data. The Secretary of the Navy should direct the Commander, NAVSEA, to ensure that shipyards implement procedures to analyze actual usage data when ordering materials for future overhauls. The Secretary of the Navy should direct the Commander, NAVSEA, to ensure that shipyards: (1) perform the required physical inventories; and (2) properly identify, analyze, and dispose of excess shop store materials. The Secretary of the Navy should direct the Commander, NAVSEA, to set organizational goals for each shipyard that address the efficiency and effectiveness of material management activities. The Secretary of the Navy should direct the Commander, NAVSEA, to closely monitor the shipyards' implementation of any changes in guidance concerning physical inventories and excess materials. The Secretary of the Navy should direct the Commander, NAVSEA, to require that shipyards include appropriate standards in the performance appraisals of shipyard employees responsible for material management activities and hold them accountable for meeting the standards.

**126869**

*[Comments on Proposed Regulations To Protect the Privacy of GAO Personnel Records].* B-196973. March 29, 1985. 2 pp.

Letter to Rep. Glenn L. English, Chairman, House Committee on Government Operations: Government Information, Justice, and Agriculture Subcommittee; by Charles A. Bowsher, Comptroller General.

**Contact:** Office of the General Counsel.

**Organization Concerned:** General Accounting Office.

**Congressional Relevance:** House Committee on Government Operations: Government Information, Justice, and Agriculture Subcommittee; Rep. Glenn L. English.

**Authority:** Privacy Act of 1974 (5 U.S.C. 552a(K)(3)). 5 C.F.R. 294.702.

**Abstract:** GAO addressed congressional comments concerning proposed regulations to protect the privacy of GAO personnel records. Specific congressional concerns included: (1) a cross-reference which sets out the basic conditions and rules which govern the disclosure of information; (2) authorized disclosures to prospective employers; (3) disclosure of medical information; (4) applicable exemptions to individual records rather than to a system of records; and (5) a necessity for an exemption relating to information concerning protective services to the President. Each comment was considered and GAO: (1) relabeled and cross-referenced a section of the regulations so that authorization of the record would be a condition of disclosure; (2) specified information that could be made available for public requests; (3) deleted sections of the proposed regulations that may have been inconsistent with the conditions of disclosure; (4) revised the section concerning exemptions to apply to individual records rather than a system of records; and (5) retained the exemption of records concerning protective services to the President.

**126892**

*[The Recommendations of the President's Private Sector Survey on Cost Control].* May 9, 1985. 19 pp.

Testimony before the Senate Committee on Governmental Affairs; by Charles A. Bowsher, Comptroller General.

Refer to AFMD-85-35, February 1985, Accession Number 126342.

**Contact:** Office of the Comptroller General.

**Organization Concerned:** President's Private Sector Survey on Cost Control.

**Congressional Relevance:** Senate Committee on Governmental Affairs.

**Authority:** Paperwork Reduction Act of 1980. P.L. 97-174.

**Abstract:** GAO discussed recommendations made by the President's Private Sector Survey on Cost Control for improving efficiency and effectiveness of federal operations and whether substantial savings have resulted by implementing these recommendations. GAO addressed the issues and recommendations which dealt primarily with management improvements and questioned the reasonableness of the associated savings estimates. GAO found that the recommendations with the largest associated savings potential were often proposals to change policy and not to reduce waste or improve efficiency. Specific issues were addressed concerning numerous aspects of federal management systems and program activities including: (1) overall management systems; (2) federal employee productivity; (3) automated data processing; (4) civilian procurement; (5) defense programs; (6) natural resources and community development programs; (7) Postal Service operations; and (8) tax collections. GAO found that: (1) the President and the Office of Management and Budget have a responsibility to provide guidance and support in crosscutting areas such as procurement, information management, and financial management; (2) one of the major obstacles to productivity improvement has been the lack of a coordinated, government-wide program; (3) solutions to the federal government's automated data processing management problems depend on top management attention and adequate staff resources; (4) savings can be achieved through central procurement while maintaining quality and service; and (5) consolidating related programs within a functional area could improve administrative efficiency and reduce the potential for duplication in other programs. GAO also discussed the Postal Service's implementation of new products and services through the establishment of a centralized marketing organization recommendations dealing with improving the collection of delinquent taxes.

#### 126895

*[Review of Two Proposed Automatic Data Processing Procurements by the Social Security Administration].* IMTEC-85-7; B-217877. April 10, 1985. Released May 10, 1985. 8 pp.

Report to Rep. Jack Brooks, Chairman, House Committee on Government Operations; by Warren G. Reed, Director, GAO Information Management and Technology Division.

**Issue Area:** Information Management and Technology (7100).

**Contact:** Information Management and Technology Division.

**Budget Function:** Income Security: General Retirement and Disability Insurance (601.0); Automatic Data Processing (990.1).

**Organization Concerned:** Social Security Administration.

**Congressional Relevance:** House Committee on Government Operations; Rep. Jack Brooks.

**Authority:** Competition in Contracting Act of 1984.

**Abstract:** Pursuant to a congressional request, GAO evaluated two proposed Social Security Administration (SSA) procurements for automatic data processing equipment. **Findings/Conclusions:** On March 5, 1985, SSA cancelled the solicitation for communications processors because it is considering alternative ways to satisfy this requirement. SSA is not currently soliciting proposals for either procurement. GAO found no evidence that SSA actions in determining the scope of competition for the two procurements warranted the removal of the SSA delegation of procurement authority.

#### 126898

*[Protest of Specifications in Army RFP].* B-216038. May 10, 1985. 7 pp.

Decision re: Lanier GmbH; by Harry R. Van Cleve, General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** Lanier GmbH; Department of the Air Force.

**Authority:** 4 C.F.R. 21.2. B-209083 (1983). B-208066 (1982). B-199015 (1981). B-212267 (1984). B-214697 (1984). B-213643 (1984).

**Abstract:** A firm protested the specifications in an Air Force solicitation for word processing equipment, contending that the solicitation was unduly restrictive because it: (1) favored brand name equipment; (2) contained design rather than functional requirements; (3) overstated the government's needs; and (4) was unclear. GAO has held that a contracting agency has broad discretion in identifying its needs and the determination of what will satisfy those needs, and GAO will not question an agency's determination unless the protester affirmatively proves the determination unreasonable. GAO has also held that an agency's use of design specifications provides a basis for determining that a solicitation restricts competition only where those specifications exceed the government's needs. GAO found that the Air Force's specifications were justified and that the protester's contentions were only technical judgments and did not demonstrate that the Air Force's needs were unreasonable. Finally, GAO found that the protester's supplemental protest letter that alleged that the solicitation was defective because it did not contain definitive evaluation criteria was untimely because it was not filed until after the closing date for the receipt of proposals. Accordingly, the protest was denied in part and dismissed in part.

#### 126918

*GAO Assessment of DOD's Very High Speed Integrated Circuits (VHSIC) Technology Program.* NSIAD-85-37; B-215788. May 8, 1985. 6 pp. plus 3 appendices (25 pp.).

Report to Caspar W. Weinberger, Secretary, Department of Defense; by Frank C. Conahan, Director, GAO National Security and International Affairs Division.

**Issue Area:** Air Force: Other Issue Area Work (5491).

**Contact:** National Security and International Affairs Division.

**Budget Function:** National Defense: Department of Defense - Military (Except Procurement and Contracting) (051.0).

**Organization Concerned:** Department of Defense.

**Congressional Relevance:** House Committee on Appropriations; Defense Subcommittee; House Committee on Armed Services; Senate Committee on Appropriations; Defense Subcommittee; Senate Committee on Armed Services.

**Abstract:** GAO reviewed the Department of Defense's (DOD) Very High Speed Integrated Circuits (VHSIC) program aimed at developing and demonstrating two generations of advanced data and signal processing technology for defense systems. **Findings/Conclusions:** Although technical progress has been made, contractors have encountered significant delays and other problems in developing, demonstrating, and verifying the first generation VHSIC technology. GAO noted that: (1) emphasis on the completion and independent testing of first generation technology could increase the early utilization of VHSIC technology without further program extension; (2) cost increases resulted from expansion of the program's scope beyond its original mandate; (3) DOD proposed to improve, with direct subsidies, the contractors' manufacturing efficiency in producing, assembling, and testing VHSIC chips; and (4) increased emphasis on efforts to fulfill the VHSIC program's original mandate to develop, demonstrate, and verify technology would minimize system developers' uncertainties about using VHSIC technology. **Recommendation To Agencies:** The Secretary of Defense should not approve the additional \$62.2 million planned for VHSIC technology insertion subsidies. The Secretary of Defense should complete the develop-

ment, demonstration, and verification of first generation VHSIC technology. The Secretary of Defense should issue the proposed policy directive on when and how system developers should consider the use of VHSIC technology.

**126934**

*[Protest of Air Force Decision To Modify Existing Contract]*. B-215535. May 15, 1985. 8 pp.

*Decision re:* Wayne H. Coloney Co., Inc.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

**Contact:** Office of the General Counsel.

**Organization Concerned:** Wayne H. Coloney Co., Inc.; Sperry Corp.; Department of the Air Force.

**Authority:** 4 C.F.R. 21.3(g)(4). 57 Comp. Gen. 567. D.A.R. 1-300.2. B-182847 (1975). B-212107.3 (1984). B-215028 (1984). B-215032 (1984).

**Abstract:** A firm protested the Air Force's decision to modify an existing contract to allow a contractor to modernize a system that was originally designed by the protester, contending that: (1) procurement regulations required the Air Force to conduct a competitive procurement for the modernization requirement; (2) the contractor could not accomplish the modernization without access to certain data proprietary to the protester; and (3) the proposed modification was outside the scope of work of the original contract. GAO held that: (1) while the matter was one of contract administration, it would consider the protest because the protester alleged that the modification was outside the original scope of work; (2) the original contract was worded in such a broad manner as to include the possibility of the proposed modification; (3) the Air Force was, therefore, not required to conduct a new procurement; (4) the protester had not demonstrated that the Air Force had improperly released proprietary data; and (5) it would not determine whether the awardee gained unauthorized access to the protester's proprietary data because that matter was a dispute between private parties. Accordingly, the protest was denied.

**126955**

*[Protest of Air Force Solicitations for Various Types of Electronic Equipment]*. B-218393, B-218394, B-218395, B-218396, B-218397, B-218398, B-218399, B-218400. May 16, 1985. 4 pp.

*Decision re:* Julie Research Laboratories, Inc.; by Robert M. Strong, (for Ronald Berger, Deputy Associate General Counsel), GAO Office of the General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** Julie Research Laboratories, Inc.; Department of the Air Force; Air Force Logistics Command; Aerospace Guidance and Meteorology Center.

**Authority:** 4 C.F.R. 21. B-216501.2 (1984). B-207898.3 (1983).

**Abstract:** A firm protested a number of solicitations issued by the Air Force to acquire various types of electronic equipment, contending that: (1) none of the specifications reflected the government's minimum needs, and they unduly restricted competition; and (2) the solicitations did not properly set forth salient characteristics as required when supplies are purchased on a brand name or equal basis. The protester contacted Air Force headquarters personnel and was told that the agency would consider the protest in more detail without prejudice to the protester's right to later file its protest with GAO. However, the protester did not file its protest with GAO within 10 working days after the Air Force denied its protest. Accordingly, the protest was dismissed as untimely filed.

**126965**

*[Protest of Air Force Contract Award for Word Processing Equipment]*. B-218277.2. May 15, 1985. 2 pp.

*Decision re:* UNICO, Inc.; by Robert M. Strong, Deputy Associate General Counsel, GAO Office of the General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** UNICO, Inc.; Department of the Air Force.

**Authority:** 4 C.F.R. 21.2(a)(2). B-217190 (1984).

**Abstract:** A firm protested an Air Force contract award, contending that its proposal was improperly rejected before it was allowed to demonstrate its proposed equipment. The original protest was withdrawn after the Air Force agreed to permit the protester to demonstrate the equipment. In resubmitting its protest, the protester stated that it would incur undue expense by procuring the equipment for the proposed testing. Since the Air Force agreed to test the equipment, which was the relief sought in the original protest, GAO found that any protest against the bid rejection was academic. Furthermore, because the protester requested the demonstration, GAO found that it did not have a legitimate basis for protesting the cost of the equipment. In addition, this aspect of the protest was untimely since it was filed more than 10 days after the basis for the protest was known. Accordingly, the protest was dismissed.

**126967**

*[Protest of Solicitation Cancellation and Sole-Source Contract Award]*. B-218292. May 16, 1985. 5 pp.

*Decision re:* Computer Resource Technology Corp.; by Harry R. Van Cleve, General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** Computer Resource Technology Corp.; Department of the Navy.

**Authority:** F.A.R. 13.000. B-208504 (1983). B-213247 (1984). B-217038.2 (1985). B-194286.3 (1979).

**Abstract:** A firm protested a Navy solicitation cancellation and subsequent sole-source award to a company whose president was the protester's former project manager, contending that: (1) it could perform the work without its former manager; (2) the small purchase procedures that the Navy used in awarding the contract split its overall requirements, which exceeded the \$25,000 threshold; and (3) the former project manager wrongfully competed with the protester and misappropriated trade secrets. GAO held that: (1) unless justification for a sole-source award is shown to be unreasonable, it will not question a procurement; and (2) wrongful competition and misappropriation of trade secrets are not for consideration under bid protest regulations. GAO found that the Navy acted properly in its cancellation and subsequent contract award and in its utilization of small purchase procedures. Accordingly, the protest was denied in part and dismissed in part.

**126977**

*[Concerns Regarding NRC's Implementation of the Freedom of Information Act]*. RCED-85-101; B-217906. April 24, 1985. Released May 21, 1985. 7 pp.

*Report to Rep. Glenn L. English, Chairman, House Committee on Government Operations: Government Information, Justice, and Agriculture Subcommittee;* by J. Dexter Peach, Director, GAO Resources, Community, and Economic Development Division.

**Issue Area:** Energy: Other Issue Area Work (6491).

**Contact:** Resources, Community, and Economic Development Division.

**Budget Function:** Energy: Energy Information, Policy, and Regulation (276.0).

**Organization Concerned:** Nuclear Regulatory Commission.

**Congressional Relevance:** House Committee on Government Operations; Government Information, Justice, and Agriculture Subcommittee; Rep. Glenn L. English.

**Authority:** Freedom of Information Act (5 U.S.C. 552).

**Abstract:** Pursuant to a congressional request, GAO reviewed the Nuclear Regulatory Commission's (NRC) implementation of the Freedom of Information Act (FOIA) with respect to recent allegations about the agency's compliance with the act's provisions.

**Findings/Conclusions:** GAO found that all seven of the complainants had problems obtaining certain documents, receiving a timely response, or had disagreed with the use of exemption 5 in the act; however, four of them agreed that NRC appeared to be as or more responsive to their FOIA requests than other agencies. The NRC Executive Director noted that problems concerning the removal and destruction of documents have been corrected by the further clarification of agency FOIA policies and procedures within the agency. Although NRC has a computerized system to track published agency documents and reports, all documents cannot be tracked by this method; therefore, the system does not ensure that all documents and requests are handled consistently.

#### 126980

**[Protest of NASA Purchase of a Printer/Plotter].** B-216164. May 20, 1985. 5 pp.

**Decision re:** CMI Corp.; by Harry R. Van Cleve, General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** CMI Corp.; National Aeronautics and Space Administration.

**Authority:** 47 Comp. Gen. 390. 50 Fed. Reg. 4411. NASA Procurement Reg. 1.1208. B-215593 (1985). B-212982 (1984). B-206842 (1983). B-198094 (1980). B-210792 (1983). B-215046 (1984).

**Abstract:** A firm protested the National Aeronautics and Space Administration's (NASA) purchase of a printer under a nonmandatory schedule contract, contending that: (1) NASA did not obtain the proper authorization to procure the required equipment; and (2) a requirement for new equipment was unduly restrictive because it excluded equally acceptable reconditioned equipment. GAO held that: (1) NASA obtained a written delegation of procurement authority; (2) NASA demonstrated that reconditioned equipment posed an unacceptable risk of excessive downtime; and (3) the protester failed to prove that the requirement for new equipment was unreasonable. Accordingly, the protest was denied.

#### 126986

**[Protest of Proposed Air Force Purchase of Computer Equipment].** B-218077.2. May 22, 1985. 4 pp.

**Decision re:** Delta Systems, Inc.; by Harry R. Van Cleve, General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** Delta Systems, Inc.; Department of the Air Force.

**Authority:** 52 Comp. Gen. 382. F.A.R. 17.207. B-199925 (1981).

**Abstract:** A firm protested the Air Force's acquisition of leased computer equipment, contending that: (1) since it could offer superior equipment at a lower price, the Air Force should have opened the procurement to competition rather than exercising a contract option with the lessor; (2) the Air Force refused to provide it with information it needed to submit a technical proposal; (3) the Air Force refused to inspect its equipment at a nearby facility to determine equipment compatibility; (4) the compatibility

of its equipment was recently certified by another federal agency; and (5) the Air Force had not specifically shown that it was in the government's best interest to exercise the contract option. GAO held that: (1) it would not question the Air Force's technical opinion that the protester's equipment was incompatible with its own; (2) the Air Force provided adequate information for the protester to submit a technical proposal; (3) since the protester's proposal was technically noncompetitive, its offered cost was irrelevant; and (4) the protester's argument that the Air Force denied it the opportunity to demonstrate equipment compatibility invalidated its argument that its equipment was certified by another agency. Accordingly, the protest was denied.

#### 126989

**[Protest of Air Force RFP for ADP Equipment].** B-218170. May 21, 1985. 4 pp.

**Decision re:** Systems, Terminals & Communications Corp.; by Milton J. Socolar, (for Charles A. Bowsher, Comptroller General).

**Contact:** Office of the General Counsel.

**Organization Concerned:** Systems, Terminals & Communications Corp.; Department of the Air Force: Maxwell AFB, AL.

**Authority:** B-211240 (1983). B-213122 (1984). B-212224 (1984).

**Abstract:** A firm protested an Air Force solicitation for computer peripheral equipment, contending that: (1) it was precluded from submitting an adequate proposal because the solicitation required an aggregate award; and (2) certain line item specifications were ambiguous or unclear. GAO held that: (1) the Air Force's decision to make an aggregate award was unjustifiable because the various items of equipment being procured were not so related as to constitute a separate system; (2) the Air Force should amend the solicitation to provide for multiple awards of individual or groups of line items; (3) the specifications completely described the Air Force's requirements and were not ambiguous; and (4) the specifications unambiguously indicated which particular models of equipment would be acceptable. Accordingly, the protest was sustained in part and denied in part.

#### 127017

**[Internal Control Improvements in the USDA Centralized Payroll System].** AFMD-85-39; B-218842. May 22, 1985. 4 pp.

**Report to** John J. Franke, Jr., Assistant Secretary for Administration, Department of Agriculture; by Frederick D. Wolf, Director, GAO Accounting and Financial Management Division.

**Issue Area:** Improving Financial Management: Federal Accounting Systems' Compliance With GAO and Other Requirements (7004).

**Contact:** Accounting and Financial Management Division.

**Budget Function:** Agriculture (350.0); Financial Management and Information Systems: Accounting Systems in Operation (998.1).

**Organization Concerned:** Department of Agriculture: Office of Operations and Finance: National Finance Center.

**Authority:** Federal Managers' Financial Integrity Act of 1982.

**Abstract:** GAO reviewed accounting operations at the Department of Agriculture's (USDA) National Finance Center to evaluate several systems' compliance with GAO accounting principles and standards. **Findings/Conclusions:** GAO found that: (1) the Center is taking corrective actions to address problems uncovered by a USDA Office of the Inspector General audit; (2) individual computer programmers have control over too many aspects of a payroll processing system; (3) controls over programmer access to computer programs and payroll files are inadequate and do not preclude the possibility of fraudulent or unauthorized program changes; (4) internal controls over record counts were inadequate, which could cause incorrect data processing; and (5) the

Center should act aggressively to rectify identified problems because it provides payroll services to agencies other than USDA.

#### 127032

**Stronger Internal Controls Over HUD Single-Family Mortgage Insurance Programs Would Discourage Fraud.** RCED-85-4; B-211508. May 13, 1985. 27 pp. plus 3 appendices (8 pp.).

*Report to Sen. Bill Bradley; Sen. Frank R. Lautenberg; Sen. Max S. Baucus; Sen. Donald W. Riegle; by J. Dexter Peach, Director, GAO Resources, Community, and Economic Development Division.*

**Issue Area:** Housing and Community Development: Improving the Government's Insurance and Secondary Market Activities While Reducing Federal Risk (6703).

**Contact:** Resources, Community, and Economic Development Division.

**Budget Function:** Community and Regional Development: Community Development (451.0); Commerce and Housing Credit: Mortgage Credit and Thrift Insurance (371.0).

**Organization Concerned:** Department of Housing and Urban Development; Veterans Administration.

**Congressional Relevance:** *House* Committee on Appropriations: HUD-Independent Agencies Subcommittee; *House* Committee on Banking, Finance and Urban Affairs; *Senate* Committee on Appropriations: HUD-Independent Agencies Subcommittee; *Senate* Committee on Banking, Housing and Urban Affairs; *Sen. Donald W. Riegle; Sen. Max S. Baucus; Sen. Frank R. Lautenberg; Sen. Bill Bradley.*

**Authority:** Housing Act (12 U.S.C. 1707 et seq.).

**Abstract:** Pursuant to a congressional request, GAO reviewed the Department of Housing and Urban Development's (HUD) home loan insurance approval procedures under the single-family mortgage insurance program. **Findings/Conclusions:** GAO found that: (1) since 1934, HUD single-family mortgage insurance programs have insured about 14 million loans, of which about 6 percent have failed; (2) HUD relies on lenders to obtain and verify information bearing on loan risks and does not independently verify credit information; (3) weak internal controls may have contributed to the success of a fraudulent housing scheme in Camden, New Jersey; and (4) unlike HUD, the Veterans Administration (VA) independently verifies credit information in its mortgage insurance programs and attempts to determine why borrowers default shortly after loan origination. In addition, GAO found that HUD: (1) is implementing the Direct Endorsement Program, which is designed to simplify and expedite the loan origination process by granting lenders the authority to issue HUD insurance commitments without prior HUD approval; and (2) will monitor direct endorsement lending to rate lenders' performance but will not collect information pertaining to loan defaults or independently verify credit information submitted by lenders. **Recommendation To Agencies:** The Secretary of Housing and Urban Development (HUD) should develop a monitoring procedure to identify mortgages that default within a specified time after loan origination so that alleged fraudulent loan practices such as those being investigated in Camden, New Jersey, are identified and evaluated. As appropriate, modifications should be made either to the local or national insurance practices. HUD should revise its insurance commitment procedures to verify, by sampling, data submitted by lenders. HUD should revise its insurance procedures to independently verify credit reports that show no credit history. HUD should revise its insurance commitment procedures to independently verify appraisals involving investor-owned properties if the investor had recently purchased the property. HUD should revise its insurance commitment procedures to ensure that VA property appraisal data are included as part of the file documentation when HUD uses it in making the insurance commitments.

#### 127064

**[Protest of Army Contract Award for Facsimile Machines].** B-216596. May 31, 1985. 8 pp.

*Decision re: Telefax, Inc.; by Seymour Efron, (for Harry R. Van Cleve, General Counsel).*

**Contact:** Office of the General Counsel.

**Organization Concerned:** Telefax, Inc.; Magnavox Government and Industrial Electronic Co.; Department of the Army: U.S. Army Communications-Electronics Command.

**Authority:** 4 C.F.R. 21.2(b)(1). B-211053.3 (1984). B-205629 (1982). B-201331.2 (1982). B-210800 (1984). B-200872 (1981).

**Abstract:** A firm protested an Army contract award, contending that: (1) its competitive position was prejudiced by an alleged unauthorized disclosure of information regarding its technical and price proposals; (2) the procurement was biased in favor of the awardee as a result of both a conflict of interest and improper influence exerted by an Army official; and (3) the awardee's proposal was technically unacceptable for failure to meet one of the operational requirements in the solicitation. GAO found that the protester offered no direct evidence of an unauthorized disclosure of information regarding its own proposal; therefore, it failed to meet its burden of proof concerning this allegation. GAO noted that, even if the protester had been able to show that disclosure had occurred, there was no indication that the information allegedly disclosed was used to improve the awardee's best and final offer. GAO also found that: (1) nothing in the Army's internal memos indicated any bias in favor of the awardee's proposal or any evidence that the official attempted to influence the outcome of the procurement; (2) it was reasonable for the Army to rate the awardee's proposal as technically acceptable despite its failure to meet the standards compliance criterion, since absolute compliance with all the requirements was not called for; and (3) the protest challenging the Army's decision not to require total compliance with the solicitation's requirements was untimely because it was not filed before the date for receipt of initial proposals. Accordingly, the protest was denied.

#### 127067

**[Budget Estimates for Fiscal Year 1986].** May 21, 1985. 16 pp.

*Testimony before the Senate Committee on Appropriations: Legislative Subcommittee; by Charles A. Bowsher, Comptroller General.*

**Contact:** Office of the Comptroller General.

**Organization Concerned:** General Accounting Office.

**Congressional Relevance:** *Senate* Committee on Appropriations: Legislative Subcommittee.

**Authority:** Federal Managers' Financial Integrity Act of 1982. Deficit Reduction Act of 1984.

**Abstract:** Testimony was given on the GAO budget request of \$339.6 million for fiscal year (FY) 1986 to fund 5,250 staff-years. Since GAO is responsible for responding to congressional needs as it makes difficult decisions on ways to trim deficits and improve effectiveness in government programs, it continually returns considerably more in savings than is appropriated to the agency. Over the past year, GAO has established an Information Management and Technology Division to evaluate the application of information management resources in federal agency operations and has provided an increased focus on the growing defense establishment. GAO has also made some changes in its Accounting and Financial Management Division to address significant financial management issues. In addition, it has established an Office of Quality Assurance and has established functions to assist in planning and strengthening GAO review policies. Future GAO

work will focus on changes occurring in the financial services industry, ways to improve food and agricultural programs, health care cost containment, improved social security services, and methods of reducing the tax shortfall which the Internal Revenue Service is presently experiencing. Finally, GAO reported on: (1) the progress it has made in developing a Consolidated Administrative Management Information System; and (2) work with the General Services Administration in GAO building renovation.

#### 127068

**Actions Taken by DOD on GAO Recommendations To Improve Spare Parts Requirements Determination.** NSIAD-85-61; B-217879. April 30, 1985. Released May 30, 1985. 2 pp. plus 2 appendices (26 pp.).

Report to Sen. Sam Nunn; by Frank C. Conahan, Director, GAO National Security and International Affairs Division.

Refer to LCD-78-221, December 22, 1978, Accession Number 108233; PLRD-82-31, January 11, 1982, Accession Number 117256; PLRD-82-12, November 30, 1981, Accession Number 116933; PLRD-83-85, June 16, 1983, Accession Number 121667; PLRD-83-36, February 7, 1983, Accession Number 120536; PLRD-83-81, July 8, 1983, Accession Number 121834; and LCD-78-422A, December 14, 1978, Accession Number 107931.

**Issue Area:** Air Force: Efficiency and Effectiveness of Air Force Resource Management in Achieving Required Readiness and Sustainability To Optimize War-Fighting Capability (5404); Logistics: Adequacy of DOD Supply Policies and Initiatives To Ensure That DOD Reaches Its Stated Goals for Supply Support and Distribution System Cost Effectiveness (5902).

**Contact:** National Security and International Affairs Division.

**Budget Function:** National Defense: Department of Defense - Military (Except Procurement and Contracting) (051.0).

**Organization Concerned:** Department of Defense; Department of the Air Force; Department of the Navy; Department of the Army.

**Congressional Relevance:** Sen. Henry M. Jackson; Sen. Sam Nunn.

**Abstract:** In response to a congressional request, GAO examined selected aspects of the military services' requirements for peacetime and war reserve stocks of spare parts to provide information on: (1) the status of actions the services and the Department of Defense (DOD) have taken to improve the spare parts requirements determination process in response to prior GAO recommendations; and (2) the results of an inquiry as to whether the Army and Navy have problems similar to those previously reported in the Air Force, in ensuring that appropriate production leadtimes are used in computing spare parts requirements. **Findings/Conclusions:** GAO found that the actions the military services and DOD have taken or plan to take to improve the spare parts requirements determination process are responsive to prior GAO report recommendations and should alleviate identified problems. Actions already taken have resulted in estimated savings of over \$500 million. GAO also found that the Army and Navy do not have problems in ensuring that appropriate production leadtimes are used in computing spare parts requirements.

#### 127081

**Topics in Evaluation.** 1985. 3 pp.

by Carl E. Wisler, Associate Director, GAO Program Evaluation and Methodology Division.

In The GAO Review, Vol. 20, Issue 2, Spring 1985, pp. 12-13, 30.

**Contact:** Program Evaluation and Methodology Division.

**Abstract:** This article discusses gathering evaluation information through the use of sample surveys, which are good for addressing

descriptive and normative questions but usually are not used to determine causality. Two characteristics of sample surveys, representativeness and uniformity, play large roles in dictating the way surveys should be designed. The design must include precise definitions of concepts and a uniform method of data collection. The quality of a survey is expressed by the degree of error in the estimates and is determined by such factors as the representativeness of the sample and the unbiased nature of the data collection procedures.

#### 127082

**Implementing the Federal Managers' Financial Integrity Act.** 1985. 6 pp.

by Geoffrey B. Frank, Accountant, GAO Accounting and Financial Management Division, Jeffrey C. Steinhoff, Deputy Associate Director, GAO Accounting and Financial Management Division.

In The GAO Review, Vol. 20, Issue 2, Spring 1985, pp. 14-17, 30. Refer to OCG-84-3, August 24, 1984, Accession Number 125049.

**Contact:** Accounting and Financial Management Division.

**Organization Concerned:** Interdivisional Financial Integrity Act Task Force; Office of Management and Budget.

**Authority:** Federal Managers' Financial Integrity Act of 1982 (P.L. 97-225). Accounting and Auditing Act.

**Abstract:** This article discusses the first-year review of the Federal Managers' Financial Integrity Act of 1982 implementation and summarized the lessons learned and the impacts of ongoing and future work in this area. GAO concluded that the agencies satisfactorily began their assessments and demonstrated a strong management commitment to implementing the act but noted that each agency needed to improve the quality of its self-assessments. The Interdivisional Financial Integrity Act Task Force was established to ensure the consistency, focus, and quality of work performed by agency team leaders and to provide overall coordination and direction in processing the government-wide, second-year report. GAO and the Office of Management and Budget must sustain leadership if the government is to realize the act's potential savings and must continue to move federal managers toward full integration of effective internal control and accounting systems through annual audits.

#### 127084

**Can You Audit Without Pencils and Paper? Auditing With the New Technology.** 1985. 3 pp.

by Susan Lee Pazina, Evaluator, GAO Field Operations Division: Regional Office (Seattle), Brian A. Estes, Evaluator, GAO Field Operations Division: Regional Office (Seattle), Stephen J. Jue, Evaluator, GAO Field Operations Division: Regional Office (Seattle).

In The GAO Review, Vol. 20, Issue 2, Spring 1985, pp. 20-22.

**Contact:** Field Operations Division: Regional Office (Seattle).

**Abstract:** This article discusses the use of computers to support a variety of audit tasks including: (1) developing and monitoring; (2) calculations and comparisons; and (3) writing and editing of large amounts of data. Included were examples that represented composite illustrations of experiences with different kinds of equipment and of the lessons learned from these experiences. The study resulted in support for an information resource center concept for managing and providing for automated resources.

#### 127085

**Automated Support for the Assessment Panel Process.** 1985. 3 pp.

by Joanne Parker, GAO Field Operations Division: Regional Office (Los Angeles), Lynda Kyte, GAO Field Operations Division: Regional Office (Los Angeles), Edward Nash, Micro/EWS

Project Leader, GAO Field Operations Division: Regional Office (Los Angeles).  
In *The GAO Review*, Vol. 20, Issue 2, Spring 1985, pp. 23-25.

**Contact:** Field Operations Division: Regional Office (Los Angeles).

**Abstract:** This article discusses the use of automated systems to support an assessment panel in the Annual Assessment Process, the GAO-wide evaluation of employees' performance, and described the stages of that project from design to development and testing. It also showed the results of a postevaluation which provided suggestions for fine-tuning the system and for improving some of the system's output. This microcomputer-based support system received enthusiastic support for its continued use.

#### 127086

*An Auditor's Role During the 1984 Olympics.* 1985. 3 pp.  
by Karl E. Deibel, Manager, GAO Field Operations Division: Regional Office (Los Angeles).  
In *The GAO Review*, Vol. 20, Issue 2, Spring 1985, pp. 26-27, 32.

**Contact:** Field Operations Division: Regional Office (Los Angeles).

**Organization Concerned:** U.S. Olympic Committee.

**Abstract:** This article discusses the role of an auditor during the 1984 Summer Olympic games and describes the responsibilities, security arrangements, and the different types of operations that were subject to audit. Since audit teams were working in different shifts and the supervisors needed to modify programs as the games progressed, the auditors used an electronic mail system to send messages. Day-to-day monitoring of the financial records of the Olympics and tests on contractor operations will help the Olympic Committee assess the creditability of invoices it will submit pursuant to the contracts.

#### 127087

*Legislative Developments.* 1985. 1 p.  
by Judith Hatter, GAO Office of Library Services.  
In *The GAO Review*, Vol. 20, Issue 2, Spring 1985, p. 29.

**Contact:** Office of Library Services.

**Organization Concerned:** Department of Defense; United States Customs Service.

**Authority:** Military Construction Authorization Act, 1985 (P.L. 98-407). Single Audit Act of 1984 (P.L. 98-502). Treasury, Postal Service, Executive Office of the President, and Independent Agencies Appropriation Act, 1985. Department of Defense Authorization Act, 1985. P.L. 81-874. S. 1510 (98th Cong.). S. 2889 (98th Cong.). S. 3007 (98th Cong.). H.R. 6269 (98th Cong.).

**Abstract:** This article discusses congressional comments on: (1) the Department of Defense dependent schools funding and operations; (2) establishment of a uniform single audit requirement for state and local governments that receive federal assistance; (3) geographical distribution of Customs Service personnel and their effectiveness in stopping drug smuggling and fraudulent imports; (4) payment of federal employee travel, transportation, and relocation costs; (5) cost-benefit analysis of day care benefits to government workers; and (6) a plan for management of technical data and computer capability improvements.

#### 127111

*[Protest of USDA Contract Award for Word Processing Equipment].* B-216592. June 5, 1985. 2 pp.

*Decision re:* UNICO, Inc.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

**Contact:** Office of the General Counsel.

**Organization Concerned:** UNICO, Inc.; Soil Conservation Service.  
**Authority:** B-211755 (1984). B-213978 (1984).

**Abstract:** A firm protested a Soil Conservation Service (SCS) contract award under an automatic data processing schedule contract. The protester alleged that it offered to give SCS pricing information at a meeting with the contracting officer and was told to submit the information after it demonstrated its equipment; however, SCS awarded the contract before the demonstration occurred. The protester, therefore, contended that it was denied the opportunity to compete. The protester and SCS had conflicting views concerning discussions on the matter, and GAO found that the protester failed to prove its allegations. Furthermore, GAO found that the contracting officer evaluated the protester's proposal before contract award and that the award decision was reasonable. Accordingly, the protest was denied.

#### 127112

*Interior Has Taken Steps To Improve the Adequacy of Data Used for Making Outer Continental Shelf Leasing Decisions.* RCED-85-68; B-215060. March 26, 1985. Released April 24, 1985. 21 pp. plus 4 appendices (4 pp.).

*Report to Rep. John D. Dingell, Chairman, House Committee on Energy and Commerce: Oversight and Investigations Subcommittee; by J. Dexter Peach, Director, GAO Resources, Community, and Economic Development Division.*

**Issue Area:** Natural Resources Management: Interior's Effectiveness in Managing Mineral Resources, Including Ensuring Fair Prices for Minerals Sold and Providing an Adequate Mineral Supply (6901).

**Contact:** Resources, Community, and Economic Development Division.

**Budget Function:** Energy: Energy Supply (271.0).

**Organization Concerned:** Department of the Interior: Minerals Management Service.

**Congressional Relevance:** House Committee on Energy and Commerce: Oversight and Investigations Subcommittee; *Rep.* John D. Dingell.

**Authority:** Outer Continental Oil Shelf Lands Act (P.L. 83-212). Outer Continental Shelf Lands Act Amendments of 1978 (P.L. 95-372).

**Abstract:** In response to a congressional request, GAO examined the adequacy of the geological and geophysical data which the Minerals Management Service (MMS) uses to estimate the oil and gas resource potential of offshore tracts and to determine whether to accept industry bids for offshore leases. **Findings/Conclusions:** GAO found that, in the first two area wide sales which MMS conducted in the Gulf of Mexico, over half of the tracts were leased based on supporting data that it rated as inadequate for estimating the resource potential and evaluating the adequacy of industrial bids. About half of the tracts with poor supporting data MMS had classified as having too little oil or gas for economic production and were leased without further evaluation for \$1 billion. However, GAO noted that some of these tracts attracted multiple bids, indicating that private companies considered the tracts potentially valuable. GAO found that MMS failed to use the data available in its files or data that could have been acquired commercially for some of the tracts because of insufficient time and staff. Since relatively few tracts have received bids in the Atlantic and Pacific regions, the tract evaluation workload in these areas was low, and the data used in these sales were sufficient to evaluate the tracts. In the Alaska region, GAO found that additional data was available, but MMS believed that it had sufficient data to evaluate the tracts. MMS

has taken recent action to improve the adequacy of the supporting data it uses to evaluate outer continental shelf tracts by instituting new evaluation procedures and implementing a regional mapping program which will help define areas with oil and gas potential.

**127125**

*A Bibliography of Documents Issued by the GAO on Matters Related to: ADP, IRM & Telecommunications.* IMTEC-85-9. April 1985. 157 pp.

**Contact:** Information Management and Technology Division.

**Organization Concerned:** General Accounting Office.

**Abstract:** A bibliography is presented which includes information on GAO documents which relate to automatic data processing (ADP), information resources management (IRM), and telecommunications. The bibliography included documents released by GAO during 1984 and earlier documents which were judged appropriate for inclusion. The material covered in this bibliography represents the total ADP, IRM, and telecommunications-related effort of all GAO offices and divisions.

**127126**

*Federal Aviation Administration's Host Computer: More Realistic Performance Tests Needed Before Production Begins.* IMTEC-85-10; B-206887. June 6, 1985. 8 pp. plus 2 appendices (15 pp.).

**Report to Rep. William Lehman, Chairman, House Committee on Appropriations: Transportation Subcommittee;** by Charles A. Bowsher, Comptroller General.

**Issue Area:** Transportation: Adequate Justification and Management of NAS Plan Procurements (6604); Information Management and Technology: Other Issue Area Work (7191).

**Contact:** Information Management and Technology Division.

**Budget Function:** Transportation: Air Transportation (402.0).

**Organization Concerned:** Federal Aviation Administration; Department of Transportation.

**Congressional Relevance:** House Committee on Public Works and Transportation; House Committee on Science and Technology; House Committee on Appropriations: Transportation Subcommittee; Senate Committee on Appropriations: Transportation Subcommittee; Senate Committee on Commerce, Science and Transportation; Congress; Rep. William Lehman.

**Authority:** OMB Circular A-109.

**Abstract:** Pursuant to a congressional request, GAO reviewed the Federal Aviation Administration's (FAA) Host Computer Program, which is intended to support the nation's air traffic control, to determine whether the two vendors' proposed systems would provide adequate information on which to base a production decision. **Findings/Conclusions:** GAO found that FAA performance testing was not in accordance with established guidelines and did not provide convincing evidence that either vendor's proposed system could meet operationally realistic workloads. Proceeding to production without sufficient information could lead to additional time and money to provide a system that performs as required. FAA did not adequately document the actions taken in planning and monitoring the systems during design competition or have adequate technical oversight of performance testing; therefore, the usefulness of the test results was limited. In addition, the air traffic control software enhancements intended to improve air safety and efficiency were not ready when the design competition phase testing took place. A decision to acquire a system this complex and important to the nation's air traffic control system must be made on the soundest possible basis to ensure that it will meet operational needs. GAO believes that FAA has not provided such assurance. **Recommendation To Congress:** If the Secretary of Transportation decides to proceed without realis-

tic performance testing and without adequate explanation of the urgency of proceeding, Congress may wish to consider directing the Secretary to defer the contract award. **Recommendation To Agencies:** To ensure that the FAA operational requirements for the host computers are met, the Secretary of Transportation should consider the merits of deferring the production and vendor selection decisions for the host computers, extending the design competition phase, and performing more realistic performance tests on both vendor systems. The Secretary should also consider: (1) the uncertainties associated with the proposed host computers' ability to support operationally realistic workloads; (2) the questionable precision and reliability of the FAA computer model to project near-term air traffic delays caused by current computer capacity shortages; and (3) the apparent lack of significant near-term air traffic delays associated with FAA current computers. If the Secretary decides to proceed with these recommendations without realistic testing, notwithstanding the above-mentioned uncertainties, the Secretary should, in advance of proceeding, provide the appropriate congressional committees with the Department's views and the support views, particularly on the performance uncertainties.

**127137**

*[Protest of Specifications in Army RFP].* B-216947.2. June 11, 1985. 6 pp.

**Decision re:** Fleetwood Electronics, Inc.; by Milton J. Socolar, (for Charles A. Bowsher, Comptroller General).

**Contact:** Office of the General Counsel.

**Organization Concerned:** Fleetwood Electronics, Inc.; Department of the Army.

**Authority:** 60 Comp. Gen. 504. B-197481 (1980). B-209215 (1983). B-189214 (1978).

**Abstract:** A firm protested certain specifications in an Army solicitation, contending that they were unduly restrictive of competition. GAO has held that: (1) design requirements are inappropriate where an agency is capable of stating its minimum needs in terms of performance specifications which alternative designs could meet; and (2) the procuring activity must establish support for specifications challenged as unduly restrictive. GAO found that the Army did not adequately justify its need for the specific features involved and that the needs could have been expressed in less restrictive terms. Accordingly, the protest was sustained, and GAO recommended that the Army amend the protested specifications to define the system's reliability needs and to make it clear that its needs could be met by other designs.

**127145**

*[Request for Reconsideration of Dismissal of Protest of USDA Procurement].* B-218912.2. June 10, 1985. 2 pp.

**Decision re:** Automated Data Management, Inc.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

**Contact:** Office of the General Counsel.

**Organization Concerned:** Automated Data Management, Inc.; Department of Agriculture.

**Authority:** Small Business Act (15 U.S.C. 637(a)). F.A.R. 14.407-6. F.A.R. 19.201(a). F.A.R. 19.202. B-210289 (1983).

**Abstract:** A firm requested reconsideration of a decision which dismissed its protest against the Department of Agriculture's (USDA) refusal to procure automatic data processing equipment needs under the Small Business Administration 8(a) program. The protest was dismissed because GAO does not review decisions concerning whether to procure under the 8(a) program absent a showing of violations of procurement regulations, fraud, or bad faith. Although the protester did not allege fraud or bad faith, it contended that the failure to procure under the program

violated Federal Acquisition Regulations. GAO found nothing in the regulations that requires any particular procurement to be effected under the program; therefore, USDA did not violate regulations in this case. Accordingly, the dismissal was affirmed.

#### 127161

*[IRS Is Taking Action To Improve the Quality of Its Small Corporation Audits]*. GGD-85-26; B-218919. June 12, 1985. 8 pp.

Report to Rep. Daniel Rostenkowski, Chairman, Joint Committee on Taxation; Sen. Bob Packwood, Vice Chairman, Joint Committee on Taxation; by William J. Anderson, Director, GAO General Government Division.

**Issue Area:** Tax Policy and Administration: Other Issue Area Work (4691).

**Contact:** General Government Division.

**Budget Function:** General Government: Tax Administration (803.1).

**Organization Concerned:** Internal Revenue Service.

**Congressional Relevance:** Joint Committee on Taxation; Rep. Daniel Rostenkowski; Sen. Bob Packwood.

**Abstract:** In response to a congressional request, GAO reviewed Internal Revenue Service (IRS) audits of tax returns filed by small corporations to determine how well IRS agents complied with auditing standards and whether the quality review system was providing an accurate assessment of the quality of those audits. **Findings/Conclusions:** In the audits of 317 small corporation tax returns, GAO found that about one-half of the audits failed to comply with one or more audit standards, and IRS has established that a single deviation from audit standards renders an audit unacceptable. Because these defects had not been detected by IRS quality reviewers, they were not included in the IRS audit quality review information system. Therefore, the quality of the audits in the five districts which GAO reviewed was less than the management information system indicated. After GAO completed its review, IRS initiated a national quality assurance review of audited cases which reinforced GAO findings. The IRS regions believed that error rates could be substantially reduced and examination quality enhanced through the efforts of examination personnel. In 1984, IRS developed an action plan to improve the quality of its examinations by clarifying its manual, developing standardized workpapers, training auditors and reviewers, and better managing personnel. IRS has completed some of these actions and others are scheduled to be completed by early 1987.

#### 127183

*[The Government's Program for Protecting National Security Information]*. June 17, 1985. 6 pp. plus 1 attachment (2 pp.)

Testimony before the House Committee on Government Operations: Government Information, Justice, and Agriculture Subcommittee; by Bill W. Thurman, Deputy Director, GAO National Security and International Affairs Division.

**Contact:** National Security and International Affairs Division.

**Organization Concerned:** Department of Defense.

**Congressional Relevance:** House Committee on Government Operations: Government Information, Justice, and Agriculture Subcommittee.

**Authority:** Executive Order 10450. Executive Order 12356.

**Abstract:** GAO discussed the government's program for protecting national security information. GAO stated that, as of March 1985, about 4.3 million government and contractor employees had security clearances allowing access to some form of classified information. This figure excludes employees of the National Security Agency and the Central Intelligence Agency. Under current Executive Orders governing classified information and per-

sonnel security, the Office of Personnel Management is responsible for conducting background investigations for civilian personnel, but some agencies, such as the Department of Defense (DOD), conduct more extensive investigations before granting clearances. In addition, GAO stated that: (1) there is a continuing need for monitoring and reinvestigations of cleared personnel to ensure that their access to sensitive information is in the interest of national security; (2) DOD is taking steps to reduce the number of unnecessary security clearances and clearance requests; and (3) classification guidance furnished to contractors by DOD remains outdated, vague, and inconsistent.

#### 127223

*[Key Issues Concerning Department of State's New Financial Management Centers]*. June 20, 1985. 11 pp. plus 1 attachment (1 p.).

Testimony before the House Committee on Government Operations: Legislation and National Security Subcommittee; by Frank C. Conahan, Director, GAO National Security and International Affairs Division.

Refer to NSIAD-85-97, June 5, 1985, Accession Number 127227.

**Contact:** National Security and International Affairs Division.

**Organization Concerned:** Department of State.

**Congressional Relevance:** House Committee on Government Operations: Legislation and National Security Subcommittee.

**Abstract:** Testimony was given concerning the Department of State's efforts to introduce additional financial management capabilities at some overseas posts. GAO noted that: (1) State expects that financial management centers will produce more timely financial information because reports will be generated locally; and (2) posts with financial centers will also be able to process their own accounting transactions and standardize information now maintained in nonstandard form. GAO found that the new approach to opening financial centers introduced the system at more locations faster but multiplied corrective actions needed at a number of posts. GAO also found that: (1) the creation of financial management centers had a major impact on regional center operations, especially concerning staffing reassignments; (2) the total cost of opening financial management centers is not being tracked; (3) special training for staff lagged behind the openings of the financial centers; and (4) there was a need to determine whether the local disbursing capability is needed and cost-effective at all the designated centers.

#### 127227

*Key Issues Concerning Department of State's New Financial Management Centers*. NSIAD-85-97; B-218977. June 5, 1985. Released June 21, 1985. 32 pp. plus 2 appendices (3 pp.).

Report to Rep. Jack Brooks, Chairman, House Committee on Government Operations: Legislation and National Security Subcommittee; by Frank C. Conahan, Director, GAO National Security and International Affairs Division.

Refer to Testimony, June 20, 1985, Accession Number 127223.

**Issue Area:** Security and International Relations: Other Issue Area Work (6191).

**Contact:** National Security and International Affairs Division.

**Budget Function:** International Affairs: Conduct of Foreign Affairs (153.0).

**Organization Concerned:** Department of State.

**Congressional Relevance:** House Committee on Government Operations: Legislation and National Security Subcommittee; Senate Committee on Appropriations: Commerce, Justice, State, the Judiciary, and Related Agencies; Rep. Jack Brooks.

**Authority:** Federal Managers' Financial Integrity Act of 1982 (31 U.S.C. 3512).

**Abstract:** Pursuant to a congressional request, GAO reviewed the Department of State's efforts to establish Financial Management Centers (FMC) overseas, including: (1) the adequacy of transition plans for integrating the new centers with the existing regional centers; (2) the effect of personnel and equipment problems on establishing the new centers; and (3) the costs associated with establishing the new centers. **Findings/Conclusions:** GAO found that: (1) the plans to implement the new financial management system did not address how currency buying will be carried out and how staffing reassignments will be handled; (2) overall costs to open FMC have been understated; and (3) State has not yet decided which overseas posts FMC will service and which posts Regional Administrative Management Centers (RAMC) will service. GAO also found that: (1) State has increased its efforts to recruit and train sufficient personnel to staff new FMC; (2) the lack of availability of repair parts and service personnel for computer equipment has affected operations; and (3) cost benefit analyses performed early in the program may not be valid because the system's design has been changed numerous times. **Recommendation To Agencies:** The Secretary of State should direct the Under Secretary of Management to closely monitor the schedule for establishing FMC and to modify it if problems arise. The Secretary of State should direct the Under Secretary of Management to resolve which posts FMC will service and which posts RAMC will service and determine how the smaller posts will receive maximum benefits. The Secretary of State should direct the Under Secretary of Management to ensure that RAMC transition plans are prepared which consider the impact FMC will have on RAMC. The Secretary of State should direct the Under Secretary of Management to resolve the issue of how currency buying will be performed so that the impact on RAMC and FMC can be taken into consideration. The Secretary of State should direct the Under Secretary of Management to require that data be collected to measure workload so that RAMC can assess staff levels. The Secretary of State should direct the Under Secretary of Management to ensure that actions are begun immediately to resolve the issue of the future long-term role of RAMC. To ensure that FMC will have the necessary resources and operational capabilities, the Secretary of State should direct the Under Secretary for Management to quantify the need for and availability of qualified budget and fiscal officers, relate shortfalls to recruiting and training plans, and take appropriate action where needed. To ensure that FMC will have the necessary resources and operational capabilities, the Secretary of State should direct the Under Secretary for Management to update foreign service national classification standards to reflect work performed at FMC. To ensure that FMC will have the necessary resources and operational capabilities, the Secretary of State should direct the Under Secretary for Management to require post systems managers to start collecting data on use of post computer resources. To ensure that FMC will have the necessary resources and operational capabilities, the Secretary of State should direct the Under Secretary for Management to ensure that the Department initiatives to resolve its computer maintenance problems are pursued to minimize potential adverse impact on FMC operations. The Secretary of State should identify and track the total costs of FMC development. The Secretary of State should reevaluate the costs and benefits of FMC as implementation progresses. The Secretary of State should determine whether the local disbursing capability is needed and cost-effective at all 20 designated FMC.

#### 127239

**The Auditor, EDP, and the Federal Government.** 1985. 14 pp. by Frederick Gallegos, TAG Manager, GAO Field Operations Division: Regional Office (Los Angeles), William E. Perry, TAG Manager, GAO Field Operations Division: Regional Office (Los Angeles).

#### ADP Bibliography

**Contact:** Field Operations Division: Regional Office (Los Angeles).

**Organization Concerned:** Internal Revenue Service; Occupational Safety and Health Administration; Securities and Exchange Commission.

**Authority:** Occupational Safety and Health Act of 1970. Federal Managers' Financial Integrity Act of 1982 (P.L. 97-225; 31 U.S.C. 3512(b)). Foreign Corrupt Practices Act of 1977. Internal Revenue Code (IRC). Privacy Act of 1974. Counterfeit Access Device and Computer Fraud and Abuse Act. Right to Financial Privacy Act of 1978. Fair Credit Reporting Act. IRS Manual 42G-348. IRS Ruling 71-20. IRS Ruling 72-375. H.R. 930 (99th Cong.). H.R. 995 (99th Cong.). H.R. 1001 (99th Cong.).

**Abstract:** This article discusses federal legislation as it relates to the Internal Revenue Service, the Occupational Safety and Health Administration, and the Securities and Exchange Commission (SEC). It examines current issues and suggests ways in which audit departments can advise data processing management on complying with federal regulations. It also discusses SEC regulations for public reporting on the adequacy of internal accounting and standards for the audit of governmental organizations, programs, activities, and functions.

#### 127252

**[Information on Internal EEO Activities at Selected Federal Agencies].** GGD-85-62; B-218879. June 14, 1985. Released June 24, 1985. 6 pp. plus 1 appendix (2 pp.).

**Report to Rep. Cardiss R. Collins, Chairman, House Committee on Government Operations: Government Activities and Transportation Subcommittee; by William J. Anderson, Director, GAO General Government Division.**

**Issue Area:** Federal Civilian Work Force: Other Issue Area Work (4891).

**Contact:** General Government Division.

**Budget Function:** General Government: Central Personnel Management (805.0).

**Organization Concerned:** Office of Management and Budget; Equal Employment Opportunity Commission.

**Congressional Relevance:** House Committee on Government Operations: Government Activities and Transportation Subcommittee; *Rep.* Cardiss R. Collins.

**Authority:** OMB Circular A-11.

**Abstract:** In response to a congressional request, GAO reviewed information on civil rights activities submitted by a variety of federal agencies to the Office of Management and Budget (OMB) for fiscal years 1981 and 1984. **Findings/Conclusions:** GAO obtained information on internal equal employment opportunity (EEO) office activities at the agencies including components dealing with complaint processing, policy development, legal activities, and affirmative action plan development and implementation. However, GAO found that: (1) a number of problems and inconsistencies exist in the way EEO offices collected and presented data in agency reports; (2) the new reporting format caused some difficulty; (3) the agencies did not always report all of the statistics from all of the organizational components; and (4) the lack of responsibility in compiling and completing data caused differences in agencies' interpretations of reporting guidelines and procedures. GAO noted that the data showed that internal EEO activities both increased and decreased between fiscal years 1981 and 1984; however, because of inconsistencies in the gathering and reporting of data, it was difficult to draw conclusions about these changes.

127253

*[Key Aspects of FAA's Plans To Acquire the Multi-Billion Dollar Advanced Automation System and Related Programs]*. IMTEC-85-11; B-206887. June 17, 1985. 10 pp. plus 3 appendices (8 pp.).

Report to Rep. William Lehman, Chairman, House Committee on Appropriations: Transportation Subcommittee; by Warren G. Reed, Director, GAO Information Management and Technology Division.

**Issue Area:** Transportation: Adequate Justification and Management of NAS Plan Procurements (6604); Information Management and Technology: Other Issue Area Work (7191).

**Contact:** Information Management and Technology Division.

**Budget Function:** Transportation: Air Transportation (402.0).

**Organization Concerned:** Federal Aviation Administration.

**Congressional Relevance:** House Committee on Appropriations: Transportation Subcommittee; Rep. William Lehman.

**Authority:** OMB Circular A-109. DOT Order 4200.14B.

**Abstract:** Pursuant to a congressional request, GAO reviewed the Federal Aviation Administration's (FAA) efforts to acquire a more automated air traffic control system, including: (1) the Advanced Automation System (AAS) computer hardware and software replacement program; (2) the Automated En Route Air Traffic Control (AERA) program; and (3) the Mode S program. **Findings/Conclusions:** GAO found that: (1) FAA will not perform some planned simulation tests of the advanced automated functions of AERA prior to including the specifications in the AAS acquisition contract; (2) the plans to test and validate AERA specifications are uncertain at this time; and (3) FAA lacked adequate information to make a sound and objective AAS production decision. GAO also found that: (1) FAA selected an acquisition strategy which called for concurrent full-scale development, testing, and production; (2) awarding the acquisition contract without adequately validating advanced automation functions could lead to higher costs, schedule delays, and deployment of a system that does not perform in an operational environment; (3) problems in developing test software prevented most of the simulation tests; and (4) FAA does not plan to complete development of the AAS or its subsystems or demonstrate system performance capabilities because it will base its acquisition decision on information the contractors develop during the design competition phase.

127255

*[Added Information Value Through Computer Matching of Data]*. March 27, 1985. 6 pp. plus 11 attachments (11 pp.).

Speech before the Department of Commerce: National Bureau of Standards: Workshop on Data Administration; by Morey J. Chick, GAO Information Management and Technology Division. Refer to HRD-85-22, March 1, 1985, Accession Number 126333.

**Contact:** Information Management and Technology Division.

**Organization Concerned:** Veterans Administration; Social Security Administration; New York, NY; Internal Revenue Service; Department of Commerce: National Bureau of Standards: Workshop on Data Administration.

**Authority:** Privacy Act of 1974 (P.L. 93-579). Tax Reform Act of 1976. U.S. Const. amend. IV. U.S. Const. amend. V. U.S. Const. amend. XIV.

**Abstract:** Information was presented to the National Bureau of Standards' Workshop on Data Administration concerning computer matching, which is the comparison of data that exists in different files that creates new information and represents a measurable value that can be added to the intrinsic value of the information contained in the files that were matched. The purpose of the new information is to detect errors, fraud, and/or internal control problems associated with the management of benefit programs in

the federal government. In addition, dollar values can be measured by the savings resulting from the matched information. Illustrations were presented that showed: (1) the movement of technology towards the linkage of files through telecommunications lines; (2) a de facto centralization of data concerning non-government organizations; (3) matches of data on income tested federal programs; and (4) examples of state matches. Some of the concerns related to computer matching were: (1) cost versus benefit; (2) technology and centralization; (3) privacy; (4) security; and (5) other concerns of human error and safety considerations. GAO concluded that matching does represent a delicate balance.

127265

*[The Status of the Postal Service's ZIP Plus 4 Program]*. June 25, 1985. 8 pp. plus 1 attachment (1 p.).

Testimony before the House Committee on Post Office and Civil Service: Postal Operations and Services Subcommittee; by William J. Anderson, Director, GAO General Government Division.

**Contact:** General Government Division.

**Organization Concerned:** United States Postal Service.

**Congressional Relevance:** House Committee on Post Office and Civil Service: Postal Operations and Services Subcommittee.

**Abstract:** GAO testified on the status of the Postal Service's (USPS) efforts to successfully implement its ZIP Plus 4 Program and provided information on the extent to which businesses use the ZIP Plus 4 to address their mail and the progress USPS has made in developing prototype conversion kits for converting the single-line optical character readers to multiline readers. Under the program, USPS has purchased optical readers and expanded the ZIP code to nine digits; however, the program's success depends largely on business usage. GAO found that businesses have been slower than anticipated in adopting ZIP Plus 4 and, while USPS may achieve its revised estimate for 1985, it still has far to go to reach its 50-billion-piece level in 4 years. To encourage more businesses to convert to ZIP Plus 4, USPS has: (1) dropped its ban on mixed mail and will establish a minimum percentage of ZIP Plus 4 mail that must be combined in presorted mail; (2) established procedures to ensure that such mailings are eligible for discounts; and (3) plans to make presorting easier. USPS is waiting for the results of a committee which is studying the conversion kit concept and the possible need to purchase optical character readers manufactured as multiline readers before awarding contracts to develop prototype conversion kits. GAO believes that USPS should: (1) conduct a market study to judge the potential market for ZIP Plus 4 to determine whether the single-line readers should be converted; (2) strive to achieve 50 billion pieces of ZIP Plus 4 mail since such volume maximizes the return on investment from a single-line system; and (3) move ahead with the development of prototype conversion kits so it can be in a position to convert the single-line readers.

127276

*[Protest of NASA Rejection of Quotation]*. B-218595. June 26, 1985. 2 pp.

Decision re: LISP Machine, Inc.; by Seymour Efron, (for Harry R. Van Cleve, General Counsel).

**Contact:** Office of the General Counsel.

**Organization Concerned:** LISP Machine, Inc.; National Aeronautics and Space Administration: Langley Research Center, Hampton, VA.

**Authority:** B-213725 (1984).

**Abstract:** A firm protested the National Aeronautics and Space Administration's (NASA) rejection of its bid, contending that the

sole-source award was unjustified because there was a workable version of the software available for its system. NASA argued that, although the protester's system was less costly than the awardee's system, a version of the software was not available for the protester's system from any source. The protester contended that a version of the software compatible with its computer system had been developed and would be donated for public use. GAO found that: (1) the software was not actually available until more than 1 month after the award; (2) at the time of evaluation and award, there was no evidence indicating that a workable version of the software was available for the protester's system; and (3) the decision to issue a purchase order to the only known supplier of systems having the capability to run the software was not objectionable. Accordingly, the protest was denied.

#### 127279

*[The Potential Impact of National Security Decision Directive 145 on Civil Agencies]*. June 27, 1985. 13 pp. plus 1 attachment (2 pp.). Testimony before the House Committee on Science and Technology: Transportation, Aviation and Materials Subcommittee; by Warren G. Reed, Director, GAO Information Management and Technology Division.

Refer to NSIAD-86-7, October 15, 1985, Accession Number 128229; and Testimony, October 30, 1985, Accession Number 128276.

**Contact:** Information Management and Technology Division.

**Organization Concerned:** Department of Defense; Systems Security Steering Group; National Telecommunications and Information Systems Security Committee; Office of the Executive Agent of the Government for Telecommunications and Automated Information Systems Security; Office of the National Manager for Telecommunications Security and Automated Information Systems Security.

**Congressional Relevance:** House Committee on Science and Technology: Transportation, Aviation and Materials Subcommittee.

**Authority:** Automatic Data Processing Equipment Act (40 U.S.C. 759). Paperwork Reduction Act of 1980 (44 U.S.C. 3504). OMB Circular A-71. National Security Decision Directive 145.

**Abstract:** Testimony was given on: (1) the potential impact of National Security Decision Directive 145 on civil agencies that are not normally perceived as part of the national security establishment; and (2) how well the directive addresses recommendations made by the House Committee on Science and Technology, Subcommittee on Transportation, Aviation and Materials, in its report on computer security and privacy. GAO found that the directive is a positive step toward establishing a policy framework for the protection of classified and sensitive information affecting national security and is in line with the major thrust of the Subcommittee recommendations as they relate to sensitive, classified information with a national security interest. However, the directive fails to address the area of sensitive information without a national security impact. An organizational structure of four components has been established to conduct these activities. GAO also found that the directive falls short of the intent of congressional recommendations concerning training, security awareness, and computer abuse reporting. GAO believes that the administration needs to define the types of information that will fall under the coverage of the directive and initiate action to address sensitive government information outside the purview of the directive, because implementation of the directive may lead to confusion as to which agency is responsible for information security in the government.

#### 127298

*[Protest of USIA Rejection of Bid After Best and Final Offers]*. B-218270, B-218270.2. June 28, 1985. 7 pp.

#### ADP Bibliography

*Decision re: Eastern Computers, Inc.; Compucorp, Inc.; by Seymour Efron, (for Harry R. Van Cleve, General Counsel).*

**Contact:** Office of the General Counsel.

**Organization Concerned:** Eastern Computers, Inc.; United States Information Agency; Compucorp, Inc.

**Authority:** 41 C.F.R. 1-3.805-1. 52 Comp. Gen. 466. 59 Comp. Gen. 298. B-193166 (1979). B-199741.2 (1981). B-205107 (1982). B-207847 (1983). B-209513 (1982). B-212979 (1984). B-214011 (1984). B-214468 (1984).

**Abstract:** Two firms protested the U.S. Information Agency's (USIA) rejection of their bids for a multilingual word and data processing system after best and final offers. Both protesters contended that USIA failed to conduct meaningful discussions. Following system demonstrations and discussions with each bidder, USIA requested best and final offers and informed the protesters that their proposals were not in the competitive range and would not be considered for award. The first protester contended that USIA failed to: (1) set forth proper evaluation criteria in its solicitation; (2) inform bidders that a competitive range would be established; or (3) define the term "technically acceptable competitive range." Procurement regulations require agencies to conduct written or oral discussions with all responsible bidders whose bids are acceptable under the terms of a solicitation's evaluation criteria or are susceptible to being made acceptable through discussions. GAO found that the solicitation adequately advised bidders of the evaluation criteria and that the agency properly determined that the first protester's proposal failed to meet the mandatory solicitation requirements. Technically unacceptable proposals may not be considered for award after best and final offers irrespective of their proposed prices. The degree of specificity required in conducting meaningful discussions is primarily a matter for the determination of the procuring agency, and GAO found that the discussions concerning the defects in this protester's proposal were meaningful. The other protester also contended that USIA failed to conduct meaningful discussions after its initial proposal was included in the competitive range. It contended that the defects shown in its system during demonstration were minor and were repaired quickly. GAO found that this protester's knowledge of its system's failures during the demonstration was sufficient to satisfy the requirements for meaningful discussions. Accordingly, both protests were denied.

#### 127306

*[Protest of GSA Purchase Order Award Under ADP Schedule Contract]*. B-216998. July 1, 1985. 9 pp.

*Decision re: American Management Systems, Inc.; by Milton J. Socolar, Acting Comptroller General.*

**Contact:** Office of the General Counsel.

**Organization Concerned:** American Management Systems, Inc.; Cullinet Software, Inc.; Department of Health and Human Services.

**Authority:** Federal Managers' Financial Integrity Act of 1982. 49 Fed. Reg. 20994. 50 Fed. Reg. 4411. B-171313 (1971).

**Abstract:** A firm protested a Department of Health and Human Services (HHS) purchase order award under a General Services Administration (GSA) automatic data processing schedule contract. The protester complained that HHS improperly awarded a purchase order which exceeded the scope of the schedule contract. GAO found that HHS selected the awardee on the basis of an internal review process and following the selection, HHS discovered that the awardee's software would require considerable modification to meet its needs, which the awardee agreed to make. However, GAO found that the award did not conform to federal procurement regulations concerning the use of ADP schedule contracts because the awarded contract differed materially from the schedule contract on which it was based. Although

HHS asserted that any disruption due to the termination of the contract could delay the savings it expected to realize through the implementation of a new financial management system, GAO found no reason why HHS could not conduct a competitive procurement without compromising its delivery requirements. Therefore, GAO held that HHS should conduct a competitive procurement and terminate the contract with the awardee if a more favorable contract could be awarded. Accordingly, the protest was sustained.

#### 127320

*[Request for Reconsideration of Decision Sustaining Protest of VA Procurement]*. B-219106.2. July 2, 1985. 4 pp.

*Decision re:* Marquette Electronics, Inc.; by Milton J. Socolar, Acting Comptroller General.

**Contact:** Office of the General Counsel.

**Organization Concerned:** Marquette Electronics, Inc.; Hewlett-Packard Co.; Veterans Administration.

**Authority:** B-216125.2 (1985). B-213518 (1984). B-204702 (1982). B-212673 (1983). B-215705 (1984).

**Abstract:** A firm requested reconsideration of a decision sustaining another firm's protest of the Veterans Administration's (VA) rejection of its bid under a formally advertised solicitation. In its request for reconsideration, the protester alleged that: (1) the previous decision was incorrect in finding that the performance test requirement concerned the other firm's responsibility, rather than its responsiveness; (2) the decision inappropriately applied formal benchmark testing procedures; (3) the decision required procedural due process in making responsibility determinations; and (4) testing procedures were not required by the solicitation or applicable procurement regulations. GAO noted that the test data were acquired after bid opening and could not be used to consider bidder responsiveness since it is fundamental that responsiveness be considered at bid opening. In the previous decision, GAO concluded that the test was not properly conducted because the firm was not adequately informed of the nature, degree, details, or any ground rules of the performance test. However, GAO noted that the protester made no further statements beyond the basic allegation that the other firm was adequately informed of its system deficiencies and was given a reasonable chance to correct them. GAO found that: (1) since the test was conducted by VA as if it were a pass/fail benchmark test, reference to the general principles of basic fairness was appropriate; and (2) the contracting officer could not reasonably rely on the test results to justify a nonresponsibility determination without affording the firm an opportunity to pass a proper test. Accordingly, the previous decision was affirmed.

#### 127325

*"Spaces," "Faces," and "Bucks": An Overview of the Role of Automated Information Systems in Managing the Enlisted Force* May 1985. 82 pp.

by Martin M. Ferber, Associate Director, GAO National Security and International Affairs Division.

**Contact:** National Security and International Affairs Division.

**Organization Concerned:** Department of Defense; Department of the Air Force; Department of the Navy; Department of the Army.

**Abstract:** GAO issued a handbook to assist evaluators involved in audits pertaining to defense force management issues. The military services base force management decisions on three factors, including: (1) manpower necessary to fulfill mission requirements; (2) personnel available to fill necessary positions; and (3) personnel costs. The military services use a wide variety of management information systems to assist in making force manage-

ment decisions, including systems to project mission needs, catalog biographical information about individual servicemen, forecast attritions and accessions, and estimate training needs. GAO also identified a number of weaknesses common to all three major services' management information systems, including: (1) duplication of effort; (2) lack of systems integration; (3) lack of systems responsiveness; (4) lack of software maintenance; (5) inadequate software documentation; (6) poor data integrity; (7) inadequate training of computer personnel; and (8) use of outmoded computer equipment. GAO noted that many military manpower managers are aware of systems problems and have, in some instances, initiated corrective actions.

#### 127330

*[Protest of Air Force Sole-Source Contract Award]*. B-218296. July 3, 1985. 4 pp.

*Decision re:* Microcom Corp.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

**Contact:** Office of the General Counsel.

**Organization Concerned:** Microcom Corp.; Aydin Corp.; Vector Division; Department of the Air Force.

**Authority:** B-180893 (1974). B-205273 (1982). B-190798 (1978). B-199705 (1981). B-202879 (1981).

**Abstract:** A firm protested a sole-source contract award to another firm under an Air Force solicitation for telemetry equipment, contending that: (1) a lack of planning led the Air Force to award the contract on a sole-source basis when the protester could have produced the required product; and (2) the Air Force did not make a showing of urgency for the entire procurement and should have competitively procured that portion which was not urgently needed. GAO held that: (1) the Air Force reasonably determined that an urgent need for the required items precluded the delays incidental to competitive procurement; (2) the Air Force lacked certain technical data that were necessary to competitively procure the items; (3) the protester had not produced the equipment model the Air Force needed; and (4) the Air Force intended to use all of the procured items to meet current needs. Accordingly, the protest was denied.

#### 127373

*IRS and SSA Can Improve the Verification and Recording of Data Provided by Self-Employed Taxpayers*. GGD-85-21; B-217878. May 28, 1985. 28 pp. plus 3 appendices (18 pp.).

*Report to* Roscoe L. Egger, Jr., Commissioner, Internal Revenue Service; Martha A. McSteen, Acting Commissioner, Social Security Administration; by William J. Anderson, Director, GAO General Government Division.

**Issue Area:** Tax Policy and Administration: Other Issue Area Work (4691).

**Contact:** General Government Division.

**Budget Function:** General Government: Tax Administration (803.1).

**Organization Concerned:** Internal Revenue Service; Social Security Administration.

**Authority:** Self-Employment Contributions Act of 1954. Insurance Contributions Act. B-202537 (1982).

**Abstract:** GAO reviewed processing of self-employment earnings information to determine whether the Internal Revenue Service (IRS) and the Social Security Administration (SSA) are properly processing such information and crediting it to taxpayers' accounts. **Findings/Conclusions:** Workers are required to report self-employment earnings on a form known as schedule SE. IRS processes the schedule, collects any social security taxes that are due, and reports the information to SSA, which credits earnings information to individuals' social security accounts. GAO found

that, while the system is functioning well, IRS and SSA could: (1) increase the amount of self-employment earnings that get properly credited; and (2) more accurately account for due taxes. GAO also found that: (1) IRS does not always detect errors in computing self-employment earnings on SE schedules; (2) IRS does not verify wage amounts reported by self-employed persons who report other earned income, which causes underpayments of social security taxes; (3) IRS could help SSA correctly credit earnings to individuals' social security accounts by ensuring that, whenever it corrects a social security number on a tax return, the corrected number is provided to SSA; and (4) SSA and IRS need to establish better control over SE schedules to help ensure that all self-employed persons are receiving credit for self-employment earnings. **Recommendation To Agencies:** The Commissioner of Internal Revenue should expand the use of the error register to include those situations where the sum of farm and nonfarm earnings is less than the total earnings amount being recorded and correct any identified earnings and tax errors. The Commissioner of Internal Revenue should identify, review, and correct those SE schedules processed in 1983 with math problems, similar to action taken for 1981-processed SE schedules. The Commissioner of Internal Revenue should modify existing returns processing procedures to: (1) record SE schedules whose wages alone equal maximum taxable earnings; and (2) verify wages on schedule SE for workers with maximum taxable earnings. The Commissioner of Internal Revenue and the Commissioner of Social Security should work together to identify those self-employed individuals who did not receive proper credit for their earnings and correct their accounts. Specifically, SSA should identify for IRS, using SE schedules with maximum reportable earnings, those individuals whose earnings were not properly credited. IRS should help SSA identify specific individuals and their earnings. SSA should then correct the problem for those individuals, as well as any others similarly affected. The Commissioner of Internal Revenue and the Commissioner of Social Security should work together to develop a systematic way of identifying and correcting tax and earnings overpayments for self-employed persons who erroneously elected the nonfarm optional method of determining their earnings either because they: (1) were not self-employed in two of the three previous years; or (2) exceeded the 5-year usage limit. The Commissioner of Internal Revenue should identify and provide SSA, starting with the 1980 processing year, with self-employment records showing different social security numbers for the same person or self-employment earnings that were not previously provided. The Commissioner of Social Security should use the self-employed persons' records with different social security numbers obtained from IRS to correct earnings accounts credited erroneously and those not previously credited. The Commissioner of Social Security should credit the social security accounts of those self-employed individuals whose records were never processed and ensure that the trust funds are provided the correct tax amount from their earnings. The Commissioner of Social Security should periodically conduct tests of the accuracy of self-employment earnings and identification data and work with IRS to resolve any problems that are identified. The Commissioner of Internal Revenue and the Commissioner of Social Security should work together to establish overall control of the number of self-employment records received for processing so that differences between the number processed by IRS and SSA can be reconciled. IRS should provide SSA with overall control totals of all SE schedules processed; SSA should then account for all records received and processed.

127377

*[Improvements Needed in General Automated Data Processing Controls at the National Finance Center]. AFMD-85-38; B-218842. July 12, 1985. 9 pp. plus 1 enclosure (3 pp.).*

#### ADP Bibliography

Report to John R. Block, Secretary, Department of Agriculture; by Frederick D. Wolf, Director, GAO Accounting and Financial Management Division.

**Issue Area:** Improving Financial Management: Federal Accounting Systems' Compliance With GAO and Other Requirements (7004).

**Contact:** Accounting and Financial Management Division.

**Budget Function:** Agriculture (350.0); Financial Management and Information Systems: Accounting Systems in Operation (998.1).

**Organization Concerned:** Department of Agriculture; Department of Agriculture: Office of Operations and Finance: National Finance Center.

**Congressional Relevance:** House Committee on Appropriations: Agriculture, Rural Development, and Related Agencies Subcommittee; House Committee on Government Operations; House Committee on Agriculture; Senate Committee on Appropriations: Agriculture, Rural Development, and Related Agencies Subcommittee; Senate Committee on Governmental Affairs; Senate Committee on Agriculture, Nutrition, and Forestry.

**Authority:** Federal Managers' Financial Integrity Act of 1982. Privacy Act of 1974 (5 U.S.C. 552a(b)). OMB Circular A-71, Transmittal Memo No. 1. Fed. Property Management Reg. 101-35.3. FIPS Publication 38. FIPS Publication 87.

**Abstract:** GAO reviewed the adequacy of selected general automated data processing (ADP) controls at the Department of Agriculture's (USDA) National Finance Center (NFC), which performs all payment functions for the administrative expenses of USDA and provides accounting services for most USDA agencies. **Findings/Conclusions:** GAO found that: (1) NFC did not have a formal disaster recovery and backup processing plan to ensure continued operations of its financial and personnel systems; (2) computer program documentation for the payroll/personnel billings and collections, and miscellaneous payments systems was not current or complete, which hindered system maintenance; (3) NFC programmers did most of the testing on their own program changes; and (4) some NFC personnel had unrestricted access to both data files containing payroll, financial, personnel, and other sensitive information and the programs used to perform the necessary functions of paying employees and collecting for services. GAO stated that stronger ADP controls are essential at NFC because of the large volume of personnel and financial transactions processed annually and statutory requirements of the Federal Managers' Financial Integrity Act of 1982. **Recommendation To Agencies:** The Secretary of Agriculture should direct the NFC Director to report quarterly to the Assistant Secretary for Administration on the status of efforts to develop and implement contingency plans consistent with Office of Management and Budget (OMB) Circular A-71, Federal Property Management Regulation 101-35.3 requirements, and Federal Information Processing Standards (FIPS) guidelines to ensure prompt recovery and restoration of NFC operations in case of a disaster or other unexpected events. The Secretary of Agriculture should direct the NFC Director to report quarterly to the Assistant Secretary for Administration on the status of efforts to develop and implement program documentation standards and procedures consistent with FIPS guidelines. The Secretary of Agriculture should direct the NFC Director to report quarterly to the Assistant Secretary for Administration on the status of efforts to develop and implement a system certification schedule for all NFC systems, consistent with OMB Circular A-71, which would include review of the adequacy of program documentation. The Secretary of Agriculture should direct the NFC Director to report quarterly to the Assistant Secretary for Administration on the status of efforts to develop and implement independent testing standards and procedures for both program changes and new programs. The Secretary of Agriculture should direct the NFC Director to report quarterly to the Assistant Secretary for Ad-

ministration on the status of efforts to develop and implement procedures that would allow programmers access to production programs only when circumstances warrant and on a controlled basis.

#### 127382

*[Protest of Air Force Contract Award for a Computer System]*. B-218295. July 12, 1985. 4 pp.

*Decision re:* Capital Systems, Inc.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

**Contact:** Office of the General Counsel.

**Organization Concerned:** Capital Systems, Inc.; Department of the Air Force: Air Force Logistics Command; Logistics Management Systems Center.

**Authority:** 4 C.F.R. 21.2(a)(1).

**Abstract:** A firm protested an Air Force contract award for a computer system and associated software, maintenance, and support. The protester contested the validity of the evaluation scheme, contending that: (1) the criteria, such as technical factors and vendor support capabilities were subjective; (2) technical factors carried three times the weight of cost factors; and (3) the evaluation was based on the concept of least risk as opposed to the most advantageous offer. GAO held that: (1) the protest of the subjectivity of the criteria was without merit, since the criteria were set forth in the solicitation and could only be evaluated subjectively; (2) the protest of the relative weight of the evaluation factors was untimely, since it was filed after the closing date for receipt of proposals; and (3) risk may properly be considered in determining which proposal is most advantageous to the government. Accordingly, the protest was dismissed in part and denied in part.

#### 127395

*[VA's Justification for the Number of Beds Planned for the Philadelphia Hospital and Nursing Home]*. HRD-85-69; B-219055. June 13, 1985. *Released* July 15, 1985. 5 pp. plus 1 enclosure (16 pp.).

*Report to* Sen. Edwin (Jake) Garn, Chairman, Senate Committee on Appropriations: HUD-Independent Agencies Subcommittee; by Richard L. Fogel, Director, GAO Human Resources Division.

Refer to HRD-85-80, August 12, 1985, Accession Number 127621.

**Issue Area:** Health Delivery and Quality of Care: Federal Health Care Agencies' Plans for the Number and Mix of Beds and Professional Services (5202).

**Contact:** Human Resources Division.

**Budget Function:** Veterans Benefits and Services: Hospital and Medical Care for Veterans (703.0).

**Organization Concerned:** Veterans Administration: VA Medical Center, Philadelphia, PA.

**Congressional Relevance:** *Senate* Committee on Appropriations: HUD-Independent Agencies Subcommittee; *Sen.* Edwin (Jake) Garn.

**Abstract:** In response to a congressional request, GAO reviewed the Veterans Administration's (VA) rationale and basis for determining that it needed a 538-bed hospital and 240-bed nursing home as part of its proposed modernization of the Philadelphia medical center. **Findings/Conclusions:** GAO found that VA failed to adequately justify the adjustments it made to the computer model's results when it established its hospital bed requirement for 1990. Consequently, the hospital's size, which served as the requirement for both the conceptual design and preliminary planning contracts that VA awarded, appears to have been overstated. GAO also found that projected increases for some hospital bed sections were not offset by reductions in other sections, which resulted in a double counting of bed requirements for

some sections. GAO was unable to assess whether other adjustments to the model's results were justified because VA officials could not locate documentation supporting those adjustments. Finally, the proposed construction of a 240-bed nursing home was justified because there is no space available at the medical center to renovate or convert space into a nursing home care unit, and the planners followed VA central office guidance and adequately considered local needs and resources as well as alternatives to new construction in their decision.

#### 127416

*[GAO's Assessment of Affidavits Concerning HHS' Proposed Debarment of the Paradyne Corporation]*. IMTEC-85-12; B-213963. June 17, 1985. 7 pp.

*Report to* Rep. Jack Brooks, Chairman, House Committee on Government Operations; by Milton J. Socolar, Acting Comptroller General.

**Issue Area:** Income Security: Management Functions and Processes Which Should Be Strengthened To Improve the Effectiveness of SSA Programs and Operations (5004); Information Management and Technology: Income Security Systems (7114).

**Contact:** Information Management and Technology Division.

**Budget Function:** Automatic Data Processing (990.1); Procurement - Other Than Defense (990.4).

**Organization Concerned:** Social Security Administration; Paradyne Corp.

**Congressional Relevance:** *House* Committee on Government Operations; *Rep.* Jack Brooks.

**Abstract:** Pursuant to a congressional request, GAO reviewed affidavits and related materials concerning the Social Security Administration's (SSA) data communications contracts with a certain contractor, focusing on whether: (1) the affidavits refuted the basis of a Department of Health and Human Services (HHS) recommendation that the contractor be debarred; and (2) whether the contractor's actions in securing the contracts were consistent with customary practices in the computer industry. The affidavits were submitted by the contractor in response to the HHS debarment recommendation and were taken from a retired government procurement official and a computer industry official. **Findings/Conclusions:** The debarment case against the contractor arose because: (1) the contractor demonstrated a system that differed from the system it proposed and delivered to SSA; and (2) the contractor delivered a prototype system, whereas the solicitation required a commercially available system. GAO found that: (1) the retired government official's affidavit based certain assumptions about industry standards on descriptive literature that was not relevant to the contractor's situation; (2) the retired government official's affidavit supported the contention that the contractor did not supply a fully operational, commercially available system; (3) the industry official's affidavit did not deal with substantive dissimilarities between the equipment offered and that supplied; (4) the affidavits did not show that the contractor failed to inform SSA of differences between the equipment it demonstrated and the equipment it supplied; (5) the affidavits did not refute the basis for the HHS debarment recommendation because that recommendation was based on the fact that acceptance of the contractor's proposal was based on its misleading assertions and conduct; and (6) the affidavits did not support a conclusion that the contractor acted in accordance with normal computer industry practices.

#### 127439

*[Protest Against Rejection of Bids Under Air Force RFP]*. B-218600. July 19, 1985. 5 pp.

*Decision re:* Lanier GmbH; by Harry R. Van Cleve, General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** Lanier GmbH; Department of the Air Force.

**Authority:** 4 C.F.R. 21.6(a). 4 C.F.R. 21.12. 61 Comp. Gen. 614. F.A.R. 15.412. F.A.R. 25.215-10. B-216038 (1985). B-215049.2 (1984).

**Abstract:** A firm protested the Air Force's rejection of its proposals for word processing equipment which were submitted after the closing date for receipt of proposals. The protester contended that: (1) since it submitted a bid protest alleging restrictive specifications prior to the closing date, it preserved the right to submit a proposal; and (2) it submitted a late proposal based on oral advice from an Air Force counsel that the requirements had been changed. GAO held that: (1) since the advice was not given by a procurement official, there was no legal basis for considering the protester's late proposals; and (2) even if the requirements were defective, the defect alone would not prevent the firm from competing. Accordingly, the protest was denied.

#### 127446

**[Protest Against Specifications Under Navy RFP].** B-219178. July 22, 1985. 1 p.

**Decision re:** Halifax Engineering, Inc.; by Ronald Berger, Deputy Associate General Counsel, GAO Office of the General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** Halifax Engineering, Inc.; Department of the Navy.

**Abstract:** A firm protested a Navy solicitation, contending that the solicitation should have provided for the government to furnish the necessary diagnostic software rather than requiring the offerers to either purchase or develop the software themselves. GAO noted that the Navy amended the solicitation so that the government would furnish the software; therefore, the protest was academic. Accordingly, the protest was dismissed.

#### 127484

**[Protest of DLA Contract Award for the Lease of Communications Equipment].** B-218533. July 23, 1985. 5 pp.

**Decision re:** ECI Telecom, Inc.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

**Contact:** Office of the General Counsel.

**Organization Concerned:** Defense Communications Agency; Defense Commercial Communications Office; ECI Telecom, Inc.

**Authority:** 4 C.F.R. 21.2(a)(1). B-213434 (1984). B-214103.2 (1984).

**Abstract:** A firm protested a Defense Communications Agency (DCA) contract award for the lease of communications equipment, contending that the award was improper because it was inconsistent with the solicitation's evaluation criteria. DCA determined that both the protester's and the awardee's offer were technically equal and awarded the contract on the basis of price. GAO found that the DCA evaluation of the proposals was reasonable and, where competing proposals are technically equal, price may become the determinative factor in a contract award. To the extent that the protester charged that the solicitation specifications were defective, the protest was untimely under bid protest regulations which require that a protest based upon an alleged impropriety in a solicitation which is apparent prior to the closing date for the receipt of proposals must be filed before that date. Accordingly, the protest was denied.

#### 127494

**[IRS' Examination Selection System for Exempt Organizations' Unrelated Business Income].** GGD-85-64; B-217690. July 8, 1985. 8 pp.

**Report to:** S. Allen Winborne, Assistant Commissioner, Internal Revenue Service; by Johnny C. Finch, Senior Associate Director, GAO General Government Division.

**Issue Area:** Tax Policy and Administration: Other Issue Area Work (4691).

**Contact:** General Government Division.

**Budget Function:** General Government: Tax Administration (803.1).

**Organization Concerned:** Internal Revenue Service.

**Authority:** Internal Revenue Code (IRC).

**Abstract:** GAO analyzed the Internal Revenue Service's (IRS) examination selection system for tax-exempt organizations earning unrelated business income (UBI). **Findings/Conclusions:** GAO found that, although IRS assessed over \$41 million in additional tax and penalties upon UBI examinations in fiscal years 1981 through 1983, a substantial number of UBI examinations resulted in little or no additional tax revenue. GAO also found that IRS does not have sufficient information on UBI tax non-compliance to understand the nature and magnitude of UBI non-compliance and develop profiles of highly noncompliant tax-exempt organizations engaging in UBI activity. Without such information, the current IRS selection system cannot focus on the most noncompliant tax-exempt UBI organizations which regularly fail to properly report UBI earnings or pay the UBI tax due. Because IRS data shows increasing UBI activity, high estimates of tax loss due to UBI nonreporting, and low yield from most current UBI examinations, IRS may want to focus on the UBI organizations with the highest potential for noncompliance. More targeting of highly noncompliant UBI organizations could aid in generating more revenue and increased compliance and result in more effective use of resources. **Recommendation To Agencies:** The Assistant Commissioner of Internal Revenue for Employee Plans and Exempt Organizations should further analyze existing data on UBI tax examinations to gain increased insight into the nature and magnitude of UBI noncompliance. The Assistant Commissioner of Internal Revenue for Employee Plans and Exempt Organizations should develop, collect, and analyze information on all types of UBI organizations and develop specific UBI activities.

#### 127521

**[Defense Mapping Agency's Progress in Complying With the Federal Managers' Financial Integrity Act of 1982].** NSIAD-85-116; B-216944. July 26, 1985. 3 pp.

**Report to:** Rear Adm. E.A. Wilkinson, Jr., Director, Defense Mapping Agency; by Frank C. Conahan, Director, GAO National Security and International Affairs Division.

**Issue Area:** Internal Control and Financial Management System Audits: Effectiveness of Federal Agencies in Implementing the Federal Managers' Financial Integrity Act (7401).

**Contact:** National Security and International Affairs Division.

**Budget Function:** National Defense: Defense-Related Activities (054.0).

**Organization Concerned:** Department of Defense: Office of Inspector General; Defense Mapping Agency.

**Authority:** Federal Managers' Financial Integrity Act of 1982 (31 U.S.C. 3512(b)).

**Abstract:** GAO reviewed the Defense Mapping Agency's (DMA) compliance with the Federal Managers' Financial Integrity Act, including: (1) how it reports the status of its internal controls; and (2) the conformance of its accounting systems to GAO standards and related requirements. **Findings/Conclusions:** The De-

partment of Defense's Office of the Inspector General reviewed the DMA internal control program and found that it complied with the requirements of the act and with Office of Management and Budget guidelines. In addition, it was reported that all three accounting systems met the GAO financial and management accounting guidelines. GAO found that DMA has made substantial progress in accomplishing the objectives of the act by: (1) expanding its internal control program coverage; (2) issuing internal control review and vulnerability assessment guidelines; (3) expanding its internal control training; (4) performing over 1,100 vulnerability assessments; (5) completing 14 internal control reviews; (6) hiring a private contractor to review its production security controls in automated data processing operations; (7) establishing a good quality control system for use in monitoring vulnerability assessments and internal control reviews; and (8) establishing an agencywide, automated follow-up system for tracking internal control weaknesses and corrective actions.

#### 127545

**Installation of Automated Weather Observing Systems by FAA at Commercial Airports Is Not Justified.** RCED-85-78; B-217700. July 29, 1985. 19 pp. plus 4 appendices (10 pp.).  
*Report to Rep. William Lehman, Chairman, House Committee on Appropriations: Transportation Subcommittee; by Charles A. Bowsher, Comptroller General.*

**Issue Area:** Transportation: Efficiency and Effectiveness of FAA Management of Its Aviation Weather Plan (6606).

**Contact:** Resources, Community, and Economic Development Division.

**Budget Function:** Transportation: Air Transportation (402.0).

**Organization Concerned:** Federal Aviation Administration; Department of Transportation; National Oceanic and Atmospheric Administration; National Weather Service.

**Congressional Relevance:** *House Committee on Public Works and Transportation: Aviation Subcommittee; House Committee on Appropriations: Transportation Subcommittee; Senate Committee on Commerce, Science and Transportation: Aviation Subcommittee; Senate Committee on Appropriations: Transportation Subcommittee; Rep. William Lehman.*

**Authority:** Aviation Act (P.L. 85-726).

**Abstract:** Pursuant to a congressional request, GAO reviewed the Federal Aviation Administration's (FAA) installation of automated weather observing systems (AWOS) at commercial and general aviation airports, focusing on: (1) the performance of automated weather sensors in making weather observations in various FAA tests and demonstrations; and (2) the cost-effectiveness of installing automated systems at commercial airports that already have weather observers. **Findings/Conclusions:** GAO found that FAA has established operational requirements for automated weather systems to ensure that they provide observations at least as accurate and complete as those presently provided by human weather observers. Both FAA and the National Weather Service, which currently provides weather reports to FAA, consider these operational requirements essential to aviation safety. However, FAA tests and demonstrations have shown that the planned automated systems do not meet operational requirements for measuring four of the nine required weather elements. Specifically, GAO found that: (1) cloud height sensors could only measure cloud ceilings up to half the height required and presently reported by weather observers; (2) visibility sensors could not measure to the required distance, and the error in their measurement increased during marginal and hazardous weather, when accurate visibility information is most important; (3) precipitation sensors could not distinguish among types of precipitation and could not detect the occurrence of precipitation 62 percent of the time; and (4) the system was not designed to detect or measure thunderstorm activity. In addition, GAO found that: (1) FAA

will augment the automated systems with human observers to ensure that current weather observation requirements are met; (2) FAA incorrectly estimated both the cost of maintaining the present weather observation system and that of maintaining automated systems; and (3) it is not cost-effective for FAA to install automated weather observation systems at commercial airports. **Recommendation To Agencies:** The Secretary of Transportation should not request funds for installing AWOS at commercial airports until the system meets FAA operational requirements for weather observations and is more cost-effective than the present weather observer system.

#### 127570

**CARE Audit Methodology: To Review and Evaluate Agency Accounting and Financial Management Systems.** July 1985. 116 pp. plus 8 appendices (456 pp.).

by Frederick D. Wolf, Director, GAO Accounting and Financial Management Division.

**Contact:** Accounting and Financial Management Division.

**Authority:** Budget and Accounting Procedures Act of 1950 (31 U.S.C. 3501 et seq.). Federal Managers' Financial Integrity Act of 1982 (P.L. 97-255). Antideficiency Act. Prompt Payment Act. Accounting and Auditing Act. OMB Circular A-123. OMB Circular A-127. OMB Circular A-10. OMB Circular A-11. OMB Circular A-12. OMB Circular A-31. OMB Circular A-34. OMB Circular A-110. OMB Circular A-125. OMB Circular A-102. OMB Circular A-108. OMB Circular A-112.

**Abstract:** GAO developed an audit methodology entitled Controls and Risk Evaluation designed to identify and evaluate the adequacy of controls in federal agency accounting systems and determine the degree of conformance with the Comptroller General's accounting principles and standards. The publication is comprised of an executive summary, which provides an overview for top financial management and audit executives; a work program for operational financial management and audit staffs who manage the reviews and evaluation of systems; and a series of eight appendices that provide detailed guidance to financial management and audit staff who review and evaluate the systems.

#### 127579

**[The Patent and Trademark Office's Effort To Automate Its Trademark Operations].** July 23, 1985. 7 pp.

*Testimony before the Senate Committee on the Judiciary: Patents, Trademarks and Copyrights Subcommittee; by Warren G. Reed, Director, GAO Information Management and Technology Division.*

Refer to IMTEC-85-8, April 19, 1985, Accession Number 126841.

**Contact:** Information Management and Technology Division.

**Organization Concerned:** Department of Commerce: Patent and Trademark Office.

**Congressional Relevance:** *Senate Committee on the Judiciary: Patents, Trademarks and Copyrights Subcommittee.*

**Authority:** Automatic Data Processing Equipment Act. P.L. 97-247.

**Abstract:** Testimony was given concerning the automation of trademark operations at the Department of Commerce's Patent and Trademark Office (PTO). GAO found that PTO, in attempting to carry out improved registration quality, cost-effectiveness, and reduced application processing time, did not: (1) properly manage its automation efforts; (2) thoroughly analyze or develop requirement analyses for its three automated trademark systems; (3) adequately assess the costs and benefits of trademark automation; (4) fully test its search system before accepting it from a private contractor; and (5) properly manage its exchange agree-

ments. GAO noted that, although PTO benefited from the exchanges, several problems were found because: (1) PTO and the exchange agreement companies initially placed no value on the provision that PTO would limit public access to its data base; (2) maximum practical competition on two agreements was not obtained; and (3) PTO did not adequately consider all future impacts of the exchanges on itself or the public.

#### 127600

*[Protest of Allegedly Restrictive Specifications Under Corps of Engineers Solicitation for Microcomputers].* B-218563. August 8, 1985. 3 pp.

*Decision re:* International Telephone and Telegraph Corp.: Courier Terminal Systems; by Milton J. Socolar, (for Charles A. Bowsher, Comptroller General).

**Contact:** Office of the General Counsel.

**Organization Concerned:** International Telephone and Telegraph Corp.: Courier Terminal Systems; Department of the Army: Corps of Engineers.

**Authority:** B-215079 (1984). B-218356 (1985). B-201890 (1981). 10 U.S.C. 2305.

**Abstract:** A firm protested under an Army Corps of Engineers solicitation for computer equipment and software, contending that a brand name specification was unduly restrictive because it precluded the protester from offering products equally capable of meeting the Army's needs. The Army contended that the specification was necessary because: (1) the equipment was required to be compatible with software manufactured by another firm; (2) while the protester's equipment was compatible with the software, the software manufacturer refused to guarantee continued software support for any brand of equipment but that specified in the solicitation; and (3) it was necessary for the procured equipment to remain compatible with the specified software. GAO held that: (1) there was no indication that the software manufacturer intended to make any software adjustments that would affect equipment compatibility; (2) while the software manufacturer would not guarantee continued software support for the protester's equipment, there was no indication that it would refuse to provide such support; and (3) the Army failed to show that the brand name specification was reflective of its minimum needs. Accordingly, the protest was sustained. GAO recommended that the Army amend the solicitation to allow consideration of products equally capable of meeting the Army's minimum needs.

#### 127604

*Management of Naval Supply Center Labor Resources Can Be Improved.* NSIAD-85-129; B-219204. August 9, 1985. 3 pp. plus 2 appendices (10 pp.).

*Report to* John F. Lehman, Jr., Secretary, Department of the Navy; by Frank C. Conahan, Director, GAO National Security and International Affairs Division.

**Issue Area:** Navy: Navy Planning and Management of Logistics Functions To Maximize Fleet Capabilities (5602).

**Contact:** National Security and International Affairs Division.

**Budget Function:** National Defense: Department of Defense - Military (Except Procurement and Contracting) (051.0).

**Organization Concerned:** Department of the Navy: Naval Supply Systems Command; Department of the Navy.

**Congressional Relevance:** House Committee on Appropriations: Defense Subcommittee; House Committee on Armed Services; Senate Committee on Appropriations: Defense Subcommittee; Senate Committee on Armed Services.

**Abstract:** GAO reviewed the effectiveness of labor resource management at seven naval supply centers. *Findings/Conclusions:*

GAO found that opportunities exist for better labor resource management at the centers. Between fiscal years 1980 and 1984, annual civilian labor costs increased from \$152 to \$259 million. In the late 1960's and early 1970's, Department of Defense (DOD) activities used work measurement techniques as part of a formal program, reporting annual cost savings of \$121 million. However, by 1974, the Navy began to deemphasize work measurement. GAO found that the Naval Supply Systems Command (NAVSUP) does not have an effective work measurement system for the supply centers or an overall plan to develop and implement one. Instead, the supply centers rely on a management information system that is not effective in evaluating the efficiency of the labor force. Some supply centers have individual ongoing projects to improve work measurement, but they are limited in scope. In 1985, NAVSUP initiated a project which includes an industrial engineering survey to determine the most efficient material and work processes flow, develop standards to control the movement of materials, and track work processes. In addition, NAVSUP has initiated a physical distribution resourcing plan to determine the cost of physical distribution work at a supply center, project workloads, and determine a labor rate for workloads to measure performance against. The Navy plans to expand the use of the rate system at supply centers in October 1985. **Recommendation To Agencies:** The Secretary of the Navy should direct the Commander, NAVSUP, to develop and implement effective work measurement and management information systems for the naval supply centers. These systems should include: (1) identifying the most efficient way to do a specific task; (2) determining how much time each task should take; (3) collecting accurate labor hour data to compare with the labor standards; (4) reporting and comparing workload production and labor usage data at the work center level; and (5) using the above information to set productivity goals, analyze labor use, and determine labor resource requirements.

#### 127633

*Management Improvement Could Enhance Enforcement of Coast Guard Marine Safety Programs.* RCED-85-59; B-215843. August 15, 1985. 41 pp. plus 1 appendix (4 pp.).

*Report to* Elizabeth H. Dole, Secretary, Department of Transportation; by J. Dexter Peach, Director, GAO Resources, Community, and Economic Development Division.

**Issue Area:** Transportation: DOT Effectiveness in Ensuring the Safe Transportation of Passengers and Cargo (6601).

**Contact:** Resources, Community, and Economic Development Division.

**Budget Function:** Transportation: Water Transportation (403.0).

**Organization Concerned:** Department of Transportation; United States Coast Guard.

**Congressional Relevance:** House Committee on Appropriations: Transportation Subcommittee; House Committee on Merchant Marine and Fisheries: Coast Guard and Navigation Subcommittee; Senate Committee on Appropriations: Transportation Subcommittee; Senate Committee on Commerce, Science and Transportation: Merchant Marine Subcommittee.

**Authority:** Port and Tanker Safety Act of 1978.

**Abstract:** GAO reviewed the Coast Guard's management of its safety enforcement actions, specifically its Commercial Vessel Safety Program and its Port and Environmental Safety Program.

**Findings/Conclusions:** GAO found that the primary data source for deciding the Port and Environmental Safety Program's staffing requirements did not always show correct and consistent workload information. Furthermore, field and district officials placed little emphasis on verifying the reported information. Concerning the quality of the Coast Guard Marine Safety Information System, GAO found that: (1) data were not always accurately or consistently entered into the system; (2) Coast Guard

headquarters had not provided specific guidance to the field units or conducted any oversight operations to ensure the integrity of data in the system; and (3) four units had not established adequate procedures for ensuring data quality. GAO also found that 10 of the 11 Coast Guard units which it analyzed were not maintaining a follow-up system to ensure that vessel deficiencies were corrected. In addition, GAO found that the Coast Guard failed to oversee National Cargo Bureau (NCB) inspection activities, and no guidelines had been developed as to what might constitute adequate oversight. Finally, GAO found that 10 field units failed to specify all the items for which Coast Guard regulations require inspection. **Recommendation To Agencies:** The Secretary of Transportation should direct the Commandant of the Coast Guard to issue guidance to field units prescribing methods to verify the accuracy and completeness of the Quarterly Activities Report. Such guidance could include a requirement that field units and district staffs selectively test and ensure that the data reported are accurate. The Secretary of Transportation should direct the Commandant of the Coast Guard to: (1) determine the needed oversight of NCB activities performed on behalf of the Coast Guard; and (2) develop appropriate field unit procedures and reporting requirements similar to those being planned for the American Bureau of Shipping. The Secretary of Transportation should direct the Commandant of the Coast Guard, to the extent that the Coast Guard determines necessary, to: (1) correct data base deficiencies in the port safety module; and (2) establish procedures to ensure that all future required data are entered accurately and consistently into the long-range Marine Safety Information System. The Secretary of Transportation should direct the Commandant of the Coast Guard to establish procedures for the districts' marine safety divisions to periodically review the field units' processing of outstanding vessel deficiencies to ensure that they are following up and that corrective action is taken. The Secretary of Transportation should direct the Commandant of the Coast Guard to develop a uniform checklist for use by all boarding teams conducting vessel examinations. Such a checklist should include all applicable vessel safety items specified in the Code of Federal Regulations, Coast Guard instructions, and the Coast Guard safety manual.

#### 127650

*[Protest of Proposed DOE Delivery Order for Personal Computers].* B-215174. August 14, 1985. 10 pp.

**Decision re:** International Systems Marketing, Inc.; by Seymour Efron, (for Charles A. Bowsher, Comptroller General).

**Contact:** Office of the General Counsel.

**Organization Concerned:** International Systems Marketing, Inc.; Department of Energy: Operations Center, Richland, WA.

**Authority:** 41 C.F.R. 1-4.11. 4 C.F.R. 21.2. 54 Comp. Gen. 767. 64 Comp. Gen. 11. B-210154 (1983). B-215589.2 (1984). B-213247 (1984). B-210476 (1984). B-214468 (1984). B-207852.2 (1983). B-213473 (1984).

**Abstract:** A firm protested a proposed delivery order to another firm under a Department of Energy (DOE) prime contractor's solicitation for computer equipment, contending that: (1) it offered a product that was the functional equivalent of the brand specified in the solicitation; and (2) DOE, through the contractor, improperly rejected its offer based on an improper technical evaluation. DOE contended that the contractor was not required to obtain competition because it was procuring the equipment through a nonmandatory automatic data processing schedule contract with the General Services Administration. GAO held that: (1) since the schedule contract was nonmandatory, the contractor was required to purchase the required equipment on a competitive basis; (2) the contractor reasonably determined for DOE that the protester's equipment was not compatible with equipment already being used; and (3) the protester failed to prove

that the rejection of its offer was objectionable. Accordingly, the protest was denied.

#### 127652

*Evaluation of Army's Mobile Subscriber Equipment Program.* NSIAD-85-117; B-215307. July 16, 1985. Released August 15, 1985. 2 pp. plus 2 appendices (13 pp.).

**Report to Rep. Joseph P. Addabbo, Chairman, House Committee on Appropriations: Defense Subcommittee; by Frank C. Conahan, Director, GAO National Security and International Affairs Division.**

**Issue Area:** Command, Control, Communications, and Intelligence: Provision of Credible, Cost-Effective Capabilities To Satisfy Mission Requirements Through Existing and Planned C3 Systems (6001).

**Contact:** National Security and International Affairs Division.

**Budget Function:** National Defense: Department of Defense - Procurement and Contracts (051.2).

**Organization Concerned:** Department of the Army.

**Congressional Relevance:** House Committee on Appropriations: Defense Subcommittee; Rep. Joseph P. Addabbo.

**Abstract:** Pursuant to a congressional request, GAO reviewed the Army's effort to acquire mobile subscriber equipment (MSE) for tactical communications, its cost and timetable, and the issue of system readiness for full-scale production. **Findings/Conclusions:** GAO noted that: (1) the Army expects to save considerable time and money over traditional procurement methods, which involve a lengthy development and test phase, by acquiring the system "off-the-shelf" and keeping production at a steady pace; and (2) although the benefits may be large, the procurement strategy presents technical and program risks because the system will not be subject to test and evaluation before full-scale production. GAO found that: (1) Army officials believe sufficient precautions have been taken to justify full-scale production; (2) the Army believes lower initial production of MSE will increase program costs and hurt operational readiness; and (3) the additional costs claimed by the Army for low-rate production are minimal considering the total MSE procurement cost and the fact that untested system modifications have changed the nondevelopmental nature of the program.

#### 127665

*[Protest of Two Navy Contract Awards for Simulated Aircraft Maintenance Trainers].* B-217567. August 16, 1985. 7 pp.

**Decision re:** Burttek, Inc.; by Seymour Efron, (for Harry R. Van Cleve, General Counsel).

**Contact:** Office of the General Counsel.

**Organization Concerned:** Burttek, Inc.; Department of the Navy.

**Authority:** 4 C.F.R. 21.2(b)(1). D.A.R. 2-407.8. DOD Instruction 5000.31. B-187160 (1977). B-199741 (1981). B-212018 (1983). B-213166 (1984). B-216646 (1985).

**Abstract:** A firm protested two Navy contract awards under two-step formally advertised procurements, contending that: (1) the Navy's amendments to the procurements' first step requests for technical proposals resulted in an infusion of its technical data to the awardee; (2) the Navy's preaward survey was inadequate; (3) the procurements were unfairly conducted because a Navy contracting officer was later employed by the awardee and may have disclosed proprietary information; and (4) the computer software the awardee offered did not comply with specification requirements. Bid protest procedures require that protests based on alleged improprieties incorporated into a solicitation must be protested by the next closing date for receipt of proposals following the incorporation. Since the protester did not object to the Navy's use of its technical data until after contract award, the

protest on this issue was untimely and not for consideration. GAO will not review contracting officer decisions concerning the conduct of a preaward survey absent a showing that the contracting officer acted fraudulently or in bad faith, or that definitive responsibility criteria were not met. Since the protester failed to make such a showing, this aspect of the protest was denied. Furthermore, the protester has the burden of proving allegations of unfair conduct and information disclosure, and GAO found that the protester's allegations were mere speculation which provided no basis on which to question the awards. Finally, GAO found no merit to the protester's contention that the software offered by the awardee failed to meet the specification requirements or that the computer offered was not commercially available. Accordingly, the protest was dismissed in part and denied in part.

#### 127676

*[Request for Reconsideration of Denial of Protest Against AID Contract Award]*. B-218255.3. August 19, 1985. 3 pp.

*Decision re:* Petro-Engineering, Inc.; by Milton J. Socolar, Acting Comptroller General.

**Contact:** Office of the General Counsel.

**Organization Concerned:** Petro-Engineering, Inc.; Agency for International Development.

**Authority:** B-218255.2 (1985). B-214639.2 (1984). B-208632 (1983).

**Abstract:** A firm requested reconsideration of a decision denying its protest against an Agency for International Development (AID) cost-reimbursement contract award for technical services and training. The protester contended that procurement officials improperly disclosed some of its cost data to the awardee when requesting best and final offers. The protester also seemed to request reconsideration based on the fact that in requesting best and final offers, AID specified that it was to provide three word processors while asking the awardee to provide only two of them. GAO found that: (1) the alleged disclosure of the protester's cost breakdown information would not be a proper basis for reversing the original protest because it would not change the relative standing of the offerers, even if the awardee adjusted its proposal based on the disclosed information; and (2) the solicitation did not require a specified number of word processors. Accordingly, the prior decision was affirmed.

#### 127692

*[Question Concerning FOIA Request]*. B-173761. August 20, 1985. 2 pp.

*Letter to* Thomas B. Cochran, Natural Resources Defense Council, Inc.; by Harry R. Van Cleve, General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** Natural Resources Defense Council, Inc.; General Accounting Office.

**Authority:** Freedom of Information Act (5 U.S.C. 552). 4 C.F.R. 81.

#### 127711

*[Protest of Navy Purchase of Computer Equipment]*. B-219642. August 22, 1985. 2 pp.

*Decision re:* REACT Corp.; by Robert M. Strong, Deputy Associate General Counsel, GAO Office of the General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** REACT Corp.; Burroughs Corp.; Department of the Navy.

**Authority:** Freedom of Information Act. B-211282 (1983). B-207170 (1982).

**Abstract:** A firm protested a contract award to another firm under a Navy solicitation for computer equipment, contending that: (1) by not accepting its offer, the Navy was unduly restricting competition and creating a sole-source procurement; and (2) its price for meeting the Navy's requirement was lower than the awardee's. GAO would not consider the protest because the protester: (1) failed to diligently pursue its agency protest; and (2) did not protest to GAO for more than 3 months after the contract award. Accordingly, the protest was dismissed.

#### 127713

*[Protest of Navy Purchase of Business Machines]*. B-216812. August 21, 1985. 3 pp.

*Decision re:* South County Business Machines; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

**Contact:** Office of the General Counsel.

**Organization Concerned:** South County Business Machines; Department of the Navy; Naval Supply Systems Command; Naval Supply Center, Oakland, CA.

**Authority:** F.A.R. 13.106(b). DOD F.A.R. Supp. 270.304.

**Abstract:** A firm protested a contract award to another firm under a Navy solicitation for word processing equipment, contending that: (1) the Navy should have purchased the equipment under a General Services Administration schedule contract; and (2) it would receive a commission from the equipment manufacturer if the Navy made use of the schedule contract. GAO held that: (1) the Navy was not required to purchase from the nonmandatory schedule contract; and (2) the Navy followed the small purchase procedures outlined in the Federal Acquisition Regulation, even though it was not able to conduct a formal price comparison. Accordingly, the protest was dismissed.

#### 127733

*[Request for Reconsideration of Denial of Protest Against an IRS Bid Rejection]*. B-212979.2. August 22, 1985. 5 pp.

*Decision re:* Centennial Computer Products, Inc.; by Milton J. Socolar, Acting Comptroller General.

**Contact:** Office of the General Counsel.

**Organization Concerned:** Centennial Computer Products, Inc.; Internal Revenue Service.

**Authority:** B-212979 (1984).

**Abstract:** A firm requested reconsideration of a decision denying its protest against the rejection of its proposal under an Internal Revenue Service (IRS) solicitation for the lease of computer hardware. IRS had rejected the protester's bid because it believed that the firm had fine tuned its equipment between the first and second benchmark tests in violation of the solicitation specifications. In rejecting the firm's protest, GAO agreed with the IRS assertions that the equipment had been fine tuned between benchmarks. However, upon reviewing the protest, GAO discovered that significant changes were made in running the second benchmark that made any comparison of results to the first benchmark invalid. Accordingly, the protest was sustained and GAO recommended that IRS not renew the awarded contract for future option years, but instead resolicit its subsystem requirements for those years.

#### 127741

*General Services Administration Needs To Improve Its Internal Controls To Prevent Duplicate Payments*. AFMD-85-70; B-219535. August 20, 1985. 19 pp.

*Report to* Terence C. Golden, Administrator, General Services Administration; by Frederick D. Wolf, Director, GAO Accounting and Financial Management Division.

**Issue Area:** Internal Control and Financial Management System Audits: Government-Wide Accounting Issues (7403).

**Contact:** Accounting and Financial Management Division.

**Budget Function:** Financial Management and Information Systems: Accounting Systems in Operation (998.1).

**Organization Concerned:** General Services Administration; General Services Administration: National Capital Region Finance Center.

**Congressional Relevance:** *House* Committee on Appropriations: Treasury-Postal Service and General Government Subcommittee; *House* Committee on Government Operations: Government Activities and Transportation Subcommittee; *House* Committee on Government Operations: Legislation and National Security Subcommittee; *Senate* Committee on Appropriations: Treasury, Postal Service, and General Government Subcommittee; *Senate* Committee on Governmental Affairs; *Rep.* Jack Brooks.

**Authority:** Federal Managers' Financial Integrity Act of 1982. Debt Collection Act of 1982 (31 U.S.C. 3717).

**Abstract:** Pursuant to a congressional request, GAO reviewed payment procedures at the General Services Administration (GSA) National Capital Region (NCR) finance center to determine: (1) if, and why, duplicate payments were paid for the same goods and services; and (2) NCR efforts to recover duplicate payments from vendors. **Findings/Conclusions:** GAO found that: (1) 32 duplicate payments amounting to \$1.3 million were made due to internal control weaknesses and problems in payment center operating procedures; (2) private vendors were refunding duplicate payments made through the National Electronic Accounting and Reporting (NEAR) system, but NCR officials had not attempted to identify the reason for the duplicate payments; (3) internal controls need to be upgraded; (4) the center relied on manual controls which were not always effective; and (5) manual payments could not be accessed for computer comparisons to prevent future duplicate payments. GAO also found that: (1) the center lacked adequate physical control over documents used to justify payments; (2) some recipients of duplicate payments did not return government checks but refunded the improper amount with their own checks on subsequent invoices; (3) fiscal year 1984 automated payment data were incomplete because numerous manual payments had not been entered in the system files; (4) GSA did not have written procedures instructing clerks to process charges for each billing period separately; (5) accounting records were incomplete; and (6) efforts to collect identified duplicate payments were not promptly pursued. **Recommendation To Agencies:** To strengthen GSA payment operations and particularly to prevent duplicate payments, the Administrator of General Services should increase the capability of automated controls in the NEAR system so that: (1) duplicate payments processed concurrently on the automated system are detected and rejected; (2) all payments for recurring services are rejected if there has been a previous payment for the same billing period; and (3) comparisons of the unique document control numbers are accomplished in time to remove any duplicate payments from the automated system before the payment tapes are generated. To strengthen GSA payment operations and particularly to prevent duplicate payments, the Administrator of General Services should develop and implement written procedures which specify under what circumstances the NEAR system automated controls to prevent duplicate payments may be circumvented and the level of supervisory approval required to override them. The Administrator of General Services should direct the Administrator of NCR to control the bypassing of automated internal control features. The Administrator of General Services should direct the Administrator of NCR to monitor payment practices to ensure that payment clerks: (1) record separately the charges for different billing periods when processing payments for recurring services such as utilities; and (2) perform the required research to prevent duplicate payments when using a document other than an original invoice as support for a payment. The reason that

document was used and the steps taken to prevent duplicating a prior payment should be noted on that document. The Administrator of General Services should direct the Administrator of NCR to process payments manually only as a last resort and record any manually processed payments promptly in the automated files of the NEAR system. The Administrator of General Services should direct the Administrator of NCR to summarize, analyze, and use information regarding duplicate payments that vendors return to identify and correct problems in the payment process including weaknesses in internal controls which allow duplicate payments to occur. The Administrator of General Services should direct the Administrator of NCR to strengthen the physical controls over documents used to support payments to provide complete documentation regarding the propriety of each payment. The Administrator of General Services should direct the Administrator of NCR to review the identification numbers for each vendor in the NEAR system files and eliminate any multiple numbers for the same company. The Administrator of General Services should direct the Administrator of NCR to strengthen procedures for collecting identified duplicate payments. Among the specific required actions are pursuing amounts owed promptly, charging interest on claims outstanding at least 30 days after the date the notice is mailed to the debtor, and assessing other charges such as penalties and processing and handling fees, as appropriate, for late or defaulted repayments. The Administrator of General Services should direct the Administrator of NCR to record all returned payments in the vendor payment history files.

#### 127742

*[Strengthening Internal Controls Would Help the Department of Justice Reduce Duplicate Payments]*. AFMD-85-72; B-219535. August 20, 1985. 13 pp.

*Report* to Edwin Meese, III, Attorney General, Department of Justice; by Frederick D. Wolf, Director, GAO Accounting and Financial Management Division.

**Issue Area:** Internal Control and Financial Management System Audits: Government-Wide Accounting Issues (7403).

**Contact:** Accounting and Financial Management Division.

**Budget Function:** Financial Management and Information Systems: Accounting Systems in Operation (998.1).

**Organization Concerned:** Department of Justice.

**Congressional Relevance:** *House* Committee on Appropriations: Commerce, Justice, State, the Judiciary, and Related Agencies Subcommittee; *House* Committee on Government Operations: Government Information, Justice, and Agriculture Subcommittee; *House* Committee on Government Operations: Legislation and National Security Subcommittee; *Senate* Committee on Appropriations: Commerce, Justice, State, the Judiciary, and Related Agencies; *Senate* Committee on Governmental Affairs; *Senate* Committee on the Judiciary; *Rep.* Jack Brooks.

**Authority:** Federal Managers' Financial Integrity Act of 1982.

**Abstract:** Pursuant to a congressional request, GAO reviewed duplicate payments made by federal agencies at selected federal payment centers, including one within the Department of Justice's Justice Management Division. **Findings/Conclusions:** GAO identified, through independent testing of prior payments, weaknesses in the automated and manual controls used to prevent duplicate payments. GAO found that: (1) the automated internal control feature did not identify duplicate payments; (2) payment clerks did not have access to comprehensive payment data needed to prevent duplicate payments; and (3) the payment center contributed to duplicate payments by forwarding more than one vendor invoice for the same goods and services. GAO also found that: (1) the existing automated internal control system showed that it could only detect duplicate payments if the

invoice number and amount paid were identical for two or more transactions; (2) the Financial Management Information System (FMIS) routine for preventing duplicate payments currently produces a daily listing of possible duplicates but does not automatically suspend them from the payments in process; (3) manual records were not always complete; and (4) other payment data which would be less susceptible to change on another invoice for the same item were available and could be used to increase the reliability of comparison. **Recommendation To Agencies:** The Attorney General should direct the Assistant Attorney General for Administration, Justice Management Division, to improve the automated internal control feature for preventing duplicate payments: (1) the automated internal control mechanism should be revised so that it can identify possible duplicate payments in process even when there are variances, such as different invoice numbers, in the data describing or supporting the payment; (2) achieving greater control will require including additional information in the automated files, especially any data unique to payment transactions such as call numbers under Justice's blanket purchase agreements or merchandise delivery or service completion dates; and (3) Justice should use its analysis of why duplicate payments were made to improve its controls for preventing duplicate payments. The Attorney General should direct the Assistant Attorney General for Administration, Justice Management Division, to convert the automated internal control from a passive to an active feature which stops or holds in suspense any identified potential duplicate payments until they are verified to be valid transactions. The Attorney General should direct the Assistant Attorney General for Administration, Justice Management Division, to provide payment clerks full access to all automated payment files. The Attorney General should direct the Assistant Attorney General for Administration, Justice Management Division, to require that staff in the payment center and offices served by FMIS adhere to sound administrative practices: (1) ordering offices should maintain a log of merchandise or services received and review previous entries prior to sending any receipt acknowledgment to the payment center to authorize payment to help avoid forwarding more than one supporting document for the same goods or services; (2) payment center clerks should examine each receipt acknowledgment to identify any with annotations that would indicate that another supporting document for the same goods or services may have been received previously and, before authorizing payment based on any document containing such annotations, payment clerks should research prior payment records to ensure that the same item has not been paid for already; and (3) ordering offices should carefully reconcile the payment center's listings of prior payments with their records of goods or services received to identify any duplicate payments that slipped through earlier system checks.

#### 127743

**[Information on Duplicate Payments to Contractors by DLA's DCASR in Cleveland, OH].** AFMD-85-71; B-219535. August 20, 1985. 5 pp.

**Report to Lt. Gen. Donald M. Babers, Director, Defense Logistics Agency; by Frederick D. Wolf, Director, GAO Accounting and Financial Management Division.**

**Issue Area:** Internal Control and Financial Management System Audits: Government-Wide Accounting Issues (7403).

**Contact:** Accounting and Financial Management Division.

**Budget Function:** Financial Management and Information Systems: Accounting Systems in Operation (998.1).

**Organization Concerned:** Defense Logistics Agency: Contract Administration Services Region, Cleveland, OH.

**Congressional Relevance:** House Committee on Government Operations: Legislation and National Security Subcommittee; *Rep. Jack Brooks.*

**Authority:** Federal Managers' Financial Integrity Act of 1982.

**Abstract:** GAO examined the issue of duplicate payments by the government to contractors, surveying procedures at selected federal payment centers, including the Defense Logistics Agency's (DLA) Defense Contract Administration Services Region (DCASR) in Cleveland, Ohio. **Findings/Conclusions:** A review of the DCASR records containing government checks and contractor refunds and an analysis of payment transactions showed that: (1) private businesses had returned 26 payments of \$1,000 or more during fiscal year 1984, totalling \$8.5 million; (2) contractors or the military identified 10 of the 26 duplicate payments and DCASR identified 4; and (3) manual processing, used when the automated system rejected payment, was a significant contributor to duplicate payment errors. All nine DCASR centers used the same automated payment system, however only about half of the payments were processed without some need for manual review, additional data input, or other actions. The automated payment system had controls for preventing duplicate payments which were only effective if the proper procedures were followed. GAO also found that DCASR did not have a routine procedure to detect potential duplicate payments without relying heavily on others. GAO provided the results of its review and a listing of 744 potential duplicate payments to DCASR. DLA has initiated plans to redesign its accounting system; however, GAO feels that some consideration should be given to expanding the present system's capability to identify duplicate payments. GAO requested that the results of any further testing for duplicate payments performed be forwarded to it.

#### 127748

**Digests of Unpublished Decisions of the Comptroller General, Vol. I, No. 6.** March 1985. 101 pp.

by Charles A. Bowsher, Comptroller General, Harry R. Van Cleve, General Counsel.

A monthly digest of unpublished decisions of the Comptroller General of the United States, Vol. I, No. 6.

**Contact:** Office of the General Counsel.

**Abstract:** GAO published its monthly digest of unpublished decisions of the Comptroller General for the month of March 1985. These decisions involved general government matters, civilian and military personnel law, procurement law, transportation law, and special studies and analysis.

#### 127750

**[Protests of Three VA Contract Awards].** B-216310, B-216310.2, B-216310.3. August 26, 1985. 11 pp.

**Decision re:** Martin Marietta Corp.; Data Systems; National Data Corp.; Technicon Data Systems Corp.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

**Contact:** Office of the General Counsel.

**Organization Concerned:** Veterans Administration; Martin Marietta Corp.; Data Systems; National Data Corp.; Technicon Data Systems Corp.

**Authority:** 4 C.F.R. 21.2. 58 Comp. Gen. 119. 63 Comp. Gen. 379. 63 Comp. Gen. 585. 64 Comp. Gen. 245. B-217105 (1985). B-218100 (1985). B-215657 (1984). B-212609 (1984). B-216646 (1985). B-215175 (1985). B-215837 (1984). B-215383 (1984). B-215461 (1984). B-217208 (1985). B-218846 (1985).

**Abstract:** Three firms protested the Veterans Administration's (VA) award of contracts for the installation and management of commercial integrated hospital computer systems. Two of the firms involved filed their protests after the 10-day filing period, and since they raised no new significant procurement issues, their protests were dismissed. The third firm challenged all three awards, contending that: (1) VA diluted its requirements during

the course of the procurement, which favored other vendors; (2) the three VA evaluation teams were subjective and inconsistent in their conduct of the evaluations; and (3) in one instance, the contracting officer could not have found any substantive difference between its proposal and the awardee's. GAO stated that: (1) since the protester's first contention was based on an alleged impropriety apparent in the solicitation and should have been raised before contract award, it was untimely and not for consideration; (2) the composition of technical evaluation teams is within the discretion of the contracting agency and GAO will not review the qualifications of panel members absent a showing of possible fraud, bad faith, or conflict of interest; and (3) it found no basis to conclude that the technical distinctions that VA found were unreasonable. Accordingly, the protests were denied in part and dismissed in part.

#### 127811

*[Request for Reconsideration of Denial of Protest Against Proposed Air Force Purchase of Computer Equipment]*. B-218077.3. September 3, 1985. 3 pp.

*Decision re: Protronix, Inc.*; by Milton J. Socolar, Acting Comptroller General.

**Contact:** Office of the General Counsel.

**Organization Concerned:** Department of the Air Force; Protronix, Inc.

**Authority:** F.A.R. 17.207. B-213647.3 (1984). B-218077.2 (1985).

**Abstract:** A firm requested reconsideration of a decision which denied its protest against an Air Force procurement of computer equipment under an existing lease. In its request for reconsideration, the protester repeated several arguments concerning the Air Force's proposal evaluation which the earlier decision rejected. GAO has held that disagreement with a prior decision provides no basis for reversing that decision. In addition, the protester questioned the decision because: (1) GAO held that the contracting officer could test the market without formally soliciting competitive proposals; (2) the protest conference was short; and (3) GAO failed to accept some of the protester's earlier arguments. GAO found that: (1) federal regulations allow a contracting officer to test the market without formally soliciting competitive proposals; (2) since decisions are not based on conferences, the length of the conference failed to affect the validity of the decision; and (3) failure to accept a protester's arguments does not affect the propriety of a decision. Accordingly, the prior decision was affirmed.

#### 127817

*The GAO Review, Volume 20, Issue 3, Summer 1985*. 1985. 50 pp.

Harry S. Havens, Editor; Carol A. Codori, Assistant Editor. Citations to individual articles appear elsewhere in the October 1985 issue of GAO Documents.

**Contact:** Office of the Comptroller General.

**Abstract:** This quarterly publication is prepared primarily for GAO staff use. Articles in this issue cover such topics as: personnel management; program evaluation; government financial management controls; auditing at the Federal Bureau of Investigation; governing and the media; computer use in GAO analysis; GAO assistance to the Office of the Comptroller of the Currency in disposing of property found in safe deposit boxes from failed national banks; auditing long-range forecasts; and legislative developments.

#### 127819

*Topics in Evaluation*. 1985. 3 pp.

by Carl E. Wisler, Associate Director, GAO Program Evaluation and Methodology Division.

In *The GAO Review*, Vol. 20, Issue 3, Summer 1985, pp. 10-11, 36.

**Contact:** Program Evaluation and Methodology Division.

**Abstract:** This article describes the use of the secondary analysis strategy in program evaluation. This type of analysis is constrained by the use of existing data bases and may be hampered by: poorly defined data bases; misfits between constructs and measures; unreliability of measures; and sampling errors. However, such analyses may be quicker and less expensive than evaluation strategies that require new data collection.

#### 127820

*Government: A Financial Management Control Perspective*. 1985. 7 pp.

by John R. Cherbini, Associate Director, GAO Accounting and Financial Management Division.

In *The GAO Review*, Vol. 20, Issue 3, Summer 1985, pp. 12-16, 36-37.

**Contact:** Accounting and Financial Management Division.

**Authority:** Federal Managers' Financial Integrity Act of 1982 (P.L. 97-255).

**Abstract:** This article describes the importance of maintaining of internal controls in financial management, including: planning and programming; budgeting; budget execution and accounting; and auditing and evaluation. It stresses the importance of: budgeting and accounting on the same basis; recognition of the cost of resources used in the period concerned; encouragement of financial accountability; measurement of outputs as well as inputs; preparation of consolidated reports; control of funds and costs; proper reporting programs and organization; and projects planning.

#### 127821

*Auditing at the FBI: A Unique Experience*. 1985. 4 pp.

by Michael A. Burnett, Senior Evaluator-in-Charge, GAO General Government Division.

In *The GAO Review*, Vol. 20, Issue 3, Summer 1985, pp. 17-19, 37.

**Contact:** General Government Division.

**Organization Concerned:** Federal Bureau of Investigation.

**Authority:** General Accounting Office Act of 1980 (P.L. 96-226). Freedom of Information Act (5 U.S.C. 552(b)(7)). Comprehensive Crime Control Act (P.L. 98-473).

**Abstract:** This article describes GAO audit work at the Federal Bureau of Investigation (FBI) which is often difficult and frustrating because of burdensome administrative requirements, restricted access to records, and problems in measuring the results of FBI efforts. GAO audit reports on FBI activities contributed to the formulation of the Comprehensive Crime Control Act, and GAO has achieved results through its reports on domestic intelligence and investigative priority. In addition, because FBI managers are willing to make management changes when they see the opportunity for improvement, changes are often made before a report is issued.

#### 127824

*Using the Computer in GAO Analysis: New Insights, New Uncertainties*. 1985. 4 pp.

by David F. Fiske, Evaluator, GAO Field Operations Division: Regional Office (San Francisco).

In *The GAO Review*, Vol. 20, Issue 3, Summer 1985, pp. 27-28, 37-38.

**Contact:** Field Operations Division: Regional Office (San Francisco).

**Authority:** Civil Service Reform Act of 1978 (P.L. 95-454).

**Abstract:** This article describes a GAO evaluation of Senior Executive Service performance plans and senior executives' attitudes toward the processes used in their legislatively mandated annual performance appraisals. In its evaluation, GAO failed to find a correlation between high quality performance plans and positive attitudes. However, GAO found that individual and organizational performance goals were most effectively linked when organizational goals were clearly defined and measured. Furthermore, where agencies used the appraisals in the full range of personnel decisions, executive morale and motivation seemed to increase.

#### 127884

*[Request for Reimbursement for Proposal Preparation Costs]*. B-218021.2. September 16, 1985. 7 pp.

**Decision re:** BrightStar Communications Ltd.; by Harry R. Van Cleve, General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** BrightStar Communications Ltd.; United States Information Agency.

**Authority:** Competition in Contracting Act of 1984 (P.L. 98-369; 98 Stat. 1175). 4 C.F.R. 21.2(d). 60 Comp. Gen. 36. 54 Comp. Gen. 1021. 54 Comp. Gen. 937. 55 Comp. Gen. 1362. B-202423 (1981). B-186311 (1977). B-201287 (1981). B-218448.2 (1985).

**Abstract:** A firm requested reimbursement for the expenses it incurred in preparing a proposal for the United States Information Agency (USIA), contending that: (1) USIA encouraged it to submit a proposal and then failed to consider the proposal; and (2) USIA misappropriated information contained in its proposal by improperly using the information in a subsequent request for proposals from which it was excluded from competition. GAO noted that: (1) USIA requested information and cost estimates in order to decide how to best proceed with its project; (2) USIA issued a solicitation which was limited solely to European governmental telecommunication agencies (PTT); and (3) the solicitation emphasized the lowest cost for a system and an advance operational demonstration. The claimant argued that it was entitled to preparation costs because: (1) its proposal was submitted as a reasonable response to the encouragement of USIA officials; and (2) extensive discussions as well as demonstrations of its proposed system were consistent with a negotiation process rather than the gathering of information to be used in a subsequent acquisition. USIA argued that: (1) there was no implied duty to fairly consider the claimant's proposal because no solicitation was ever issued; (2) the claimant misinterpreted the discussions which were traditional and necessary processes of market analysis for acquisition planning; (3) limiting the competition to PTT best satisfied its minimum needs; and (4) the claimant failed to adequately mark or identify information sought to be protected from disclosure. GAO found that: (1) USIA advised the claimant that its quotation was considerably higher than various other proposals received; (2) the claimant was excluded from the competition because it was not a PTT; (3) where no solicitation is issued, there can be no breach of implied duty to fairly review any proposal; (4) an agency may legitimately conduct preprocurement tests and discussions in formulating its minimum needs; and (5) the protester had not met its burden of proving that the material submitted was marked proprietary, involved significant time and expense, and contained data or concepts that were not common knowledge. Accordingly, the claim was denied.

#### ADP Bibliography

#### 127894

*[DOD Should Restructure the March Air Force Base Test of Veterans Administration-Developed Software]*. IMTEC-85-14; B-219889. September 11, 1985. 14 pp. plus 2 enclosures (18 pp.). **Report to** Caspar W. Weinberger, Secretary, Department of Defense; by Warren G. Reed, Director, GAO Information Management and Technology Division.

**Issue Area:** Information Management and Technology: Government Management of the Development and Maintenance of Computer Systems (7101).

**Contact:** Information Management and Technology Division.

**Budget Function:** National Defense (050.0).

**Organization Concerned:** Department of Defense; Veterans Administration; Department of the Air Force: March AFB, CA.

**Congressional Relevance:** *House* Committee on Appropriations: Defense Subcommittee; *House* Committee on Veterans' Affairs; *House* Committee on Appropriations; *Senate* Committee on Veterans' Affairs; *Senate* Committee on Appropriations.

**Authority:** Department of Defense Appropriation Act, 1985.

**Abstract:** GAO reported on its review of the Tri-Service Medical Information System Program (TRIMIS) established by the Department of Defense (DOD) to consolidate Army, Navy, and Air Force efforts in developing computer systems for their hospitals and clinics. GAO specifically addressed the DOD test of the Veterans Administration's (VA) software at March Air Force Base (AFB), California. **Findings/Conclusions:** GAO found that the Composite Health Care System (CHCS) was the most costly and complex of four health care computer systems that DOD planned to acquire. VA had already established the Decentralized Hospital Computer Program to support its hospitals and other facilities in the same functions as those in CHCS, although CHCS would provide features not currently available with the VA software. In October 1984, Congress, concerned about the substantial sums required for the CHCS procurement, questioned the validity of the VA software evaluation initiated by DOD and directed DOD to proceed with the testing of the VA software at March AFB to determine its feasibility and cost-effectiveness. GAO found that the test's proposed scope was too narrow to provide the necessary information, since DOD was not planning to test all the available software modules in the VA system. DOD was reluctant to expand the test, claiming that it had satisfied congressional concerns that the VA software be fairly evaluated by including in the CHCS procurement process a requirement that one of the initial vendors adapt the VA software to meet the CHCS specifications. GAO disagreed, concerned that the vendor would be required to modify the VA software to meet CHCS specifications, adding cost and complexity to the resulting system. GAO found that an adapted VA system could become the basis for obtaining an alternative health-care computer system if the CHCS procurement should exceed approved funding levels or face long delays. **Recommendation To Agencies:** DOD should expand the March AFB test to include adapting all available VA software modules at their current functional levels.

#### 127900

*[Request for Reconsideration of Denial of Protest Against Administrative Office of the United States Courts Procurement]*. B-218619.2. September 17, 1985. 2 pp.

**Decision re:** Business Communications Systems, Inc.; by James F. Hinchman, (for Harry R. Van Cleve, General Counsel).

**Contact:** Office of the General Counsel.

**Organization Concerned:** Business Communications Systems, Inc.; Administrative Office of the United States Courts; General Services Administration.

**Authority:** B-218169 (1985). B-218134.2 (1985).

**Abstract:** A firm requested reconsideration of a decision denying its protest of the cancellation of an Administrative Office of the

U.S. Courts solicitation. The agency cancelled the solicitation after the General Services Administration (GSA) advised it that the cost of the procurement should include Federal Telecommunications System access costs. Based on GSA figures, the system was not cost-effective; therefore, the agency decided to purchase different equipment under a GSA contract. In its request for reconsideration, the protester contended that the agency's cancellation of the solicitation was unreasonable because other connection options were not examined. GSA informed GAO that access through a particular connector was required since the other connection would cause a service degradation which was not permitted for new locations in the network and would be inconsistent with GSA policy to provide the highest quality service at the lowest practical cost. In addition, GAO found that the protester did not show any error of fact or law in the prior decision. Accordingly, the prior decision was affirmed.

#### 127910

*[Protest of Army Contract Award for Tempest Computer System]*. B-219305.2. September 19, 1985. 4 pp.

*Decision re:* VCA Corp.; by Robert M. Strong, Deputy Associate General Counsel, GAO Office of the General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** VCA Corp.; Department of the Army; Defense Supply Service.

**Authority:** Competition in Contracting Act of 1984 (31 U.S.C. 3553). 56 Comp. Gen. 976. 58 Comp. Gen. 54. 57 Comp. Gen. 703. F.A.R. 49.101(b). F.A.R. 49.402-6(b). Federal Acquisition Circular 84-5. B-218067 (1985). B-198295 (1980).

**Abstract:** A firm protested a contract award to another firm under an Army solicitation for microcomputer equipment. The Army terminated the protester's contract for default after the protester failed to timely deliver the required items and awarded the contract to the second low bidder because it did not have time to resolicit the requirement. The protester contended that: (1) since the excess contract costs were charged to it as the defaulting contractor, the Army should have allowed it the opportunity to mitigate the damages by competing in the reprourement; (2) under the Federal Acquisition Regulation (FAR), the reprourement should be considered a new procurement because the quantity being procured was greater than the undelivered quantity on the defaulted contract; (3) the Army failed to obtain the greatest possible competition in the reprourement; (4) the Army's failure to terminate the awardee's contract because of the protest evidenced a predisposition against the protester; and (5) the Army failed to suspend contract performance despite the pendency of the protest. GAO held that: (1) it would not consider whether the Army should have allowed the protester to compete in the reprourement because the matter should be settled under the disputes clause of the defaulted contract; (2) while the matter of the undelivered systems should be settled under the disputes clause of the defaulted contract, the awarded contract did not constitute a new procurement under the FAR; (3) the Army properly reprocedured the required items from the awardee; (4) the Army was not required to terminate the awardee's contract but properly sought to obtain a no-cost settlement with the awardee; and (5) it would not consider whether the Army improperly continued contract performance because the protest was without merit. Accordingly, the protest was dismissed.

#### 127918

*Federal Regulations Need To Be Revised To Fully Realize the Purposes of the Competition in Contracting Act of 1984*. OGC-85-14; B-208159.5. August 21, 1985. Released September 20, 1985. 52 pp. plus 10 appendices (51 pp.).

*Report to Sen. William S. Cohen, Chairman, Senate Committee on Governmental Affairs: Oversight of Government Management Subcommittee; Rep. Frank Horton, Ranking Minority Member, House Committee on Government Operations; Rep. Jack Brooks, Chairman, House Committee on Government Operations; Sen. Carl M. Levin, Ranking Minority Member, Senate Committee on Governmental Affairs: Oversight of Government Management Subcommittee; by Charles A. Bowsher, Comptroller General.*

**Issue Area:** Research, Development, Acquisition, and Procurement: Other Issue Area Work (5791).

**Contact:** National Security and International Affairs Division.

**Budget Function:** National Defense: Department of Defense - Procurement and Contracts (051.2); Procurement - Other Than Defense (990.4).

**Organization Concerned:** Department of Defense; General Services Administration; National Aeronautics and Space Administration; Office of Federal Procurement Policy; Department of the Treasury; Agency for International Development; Department of the Interior; Department of Health and Human Services.

**Congressional Relevance:** House Committee on Government Operations; Senate Committee on Governmental Affairs: Oversight of Government Management Subcommittee; Rep. Frank Horton; Rep. Jack Brooks; Sen. Carl M. Levin; Sen. William S. Cohen.

**Authority:** Competition in Contracting Act of 1984 (P.L. 98-369). Armed Services Procurement Act of 1947 (10 U.S.C. 2301 et seq.). Property and Administrative Services Act (41 U.S.C. 251 et seq.). Automatic Data Processing Equipment Act (P.L. 89-306). Office of Federal Procurement Policy Act (41 U.S.C. 401 et seq.). Office of Federal Procurement Policy Act Amendments of 1979 (P.L. 96-83). Budget and Accounting Act (31 U.S.C. 1 et seq.). Small Business and Federal Procurement Competition Enhancement Act of 1984 (P.L. 98-72). Small Business Act (15 U.S.C. 637(e)). Executive Order 12291. F.A.R. 1.301(b). F.A.R. 4.6. F.A.R. 5.201. F.A.R. 5.202(a). F.A.R. 5.205. F.A.R. 5.207. F.A.R. 6.302. F.A.R. 6.303. F.A.R. 6.304. F.A.R. 7.102. F.A.R. 7.103. F.A.R. 10.002(b). F.A.R. 15.1001(a). F.A.R. 15.804-2(a). P.L. 97-86. P.L. 97-269. OMB Bull. 85-7. Federal Acquisition Circular 84-5. Federal Acquisition Circular 84-9. AID Acquisition Reg. 715.613. B-208159.5 (1985). 16 U.S.C. 831h(b).

**Abstract:** In response to a congressional request, GAO reviewed whether the changes made to various federal regulations conformed with the Competition in Contracting Act of 1984 and obtained information on how many agencies have issued their own acquisition regulations and how many have revised them based on the act. **Findings/Conclusions:** GAO found that some Federal Acquisition Regulation (FAR) provisions are inconsistent with the congressional intent of the act. The use of the act's first exception to competitive procedures is not limited in the FAR as specified in the conference report. In addition, the FAR: (1) permits justifications under the first six of seven exceptions to the competitive procedures to be made on a class rather than case-by-case basis, contrary to the conference report; and (2) is inconsistent with statutory requirements relating to publicizing proposed contract actions, reporting contract awards to the government data base, and notifying unsuccessful offerers. GAO found that some FAR provisions could better meet the objectives of the act if they: (1) gave agency heads discretion and contracting officers more discretion in requiring contractors to submit certified cost or pricing data on awards under \$100,000; and (2) sufficiently strengthened the requirements relating to procurement planning. In addition, GAO found that some Federal Information Resources Management Regulation (FIRMR) references to FAR provisions are inconsistent with the intent of the act. Furthermore, the FIRMR has not been revised to reflect congressional intent regarding the award of follow-on contracts under the act's

first exception to competitive procedures. Finally, GAO found that, as of May 1985, 13 of the 21 agencies and 3 subagencies that have acquisition regulations implementing or supplementing the FAR have not revised them to conform to the act or the circular which amends the FAR. *Recommendation To Agencies:* The Secretary of Defense and the Administrators of General Services, the National Aeronautics and Space Administration (NASA), and the Office of Federal Procurement Policy (OFPP) should amend FAR 6.302.1 to provide that contracts based on acceptance of unsolicited proposals may be considered to be "available from only one source" only if the source has submitted an unsolicited research proposal that demonstrates a unique and innovative concept the substance of which: (1) is not otherwise available to the United States; and (2) does not resemble the substance of a pending competitive procurement. FAR 6.302-1 should also provide that this authority is strictly limited to state of the art proposals which represent advanced scientific knowledge and, even under the conditions cited above, agencies should seek proposals wherever possible from competing researchers to ensure that the best proposal available is selected. The Secretary of Defense and the Administrators of General Services, NASA, and OFPP should amend FAR 6.302-1 to provide that follow-on contracts may be deemed to be available from only the original source and may be procured through procedures other than competitive procedures only when the follow-on contract is for the continued development or production of a major system or highly specialized equipment, and it is likely that award to a source other than the original source would result in: (1) substantial duplication of cost to the government which is not expected to be recovered through competition; or (2) unacceptable delays in fulfilling the executive agency's needs. The Secretary of Defense and the Administrators of General Services, NASA, and OFPP should amend FAR 6.302-1 to provide that this authority is limited to follow-on contracts awarded: (1) after an original competitive award; and (2) if the basis for the decision is "substantial duplication of cost to the government which is not expected to be recovered through competition," after a cost/benefit analysis has been performed which determines and documents the decision. The Secretary of Defense and the Administrators of General Services, NASA, and OFPP should amend FAR 6.302-1(b)(4), which relates to limited rights in data, patent rights, copyrights, and other circumstances, to also require that "no other type of supplies or services will satisfy agency requirement." The Secretary of Defense and the Administrators of General Services, NASA, and OFPP should amend FAR 6.302-1(c)(2) to provide guidance regarding what constitutes "considering" responses to the required Commerce Business Daily notices of proposed contract actions. The guidance should indicate that each response should be given sufficient consideration to make an informed judgment on whether the offerer might be capable of satisfying the government's need. The Secretary of Defense and the Administrators of General Services, NASA, and OFPP should amend FAR 6.303-1(c) to preclude justifications under the first six exceptions to full and open competition from being made on a class basis. Also, FAR 6.304(c), which states requirements relating to class justifications, should be deleted. The Secretary of Defense and the Administrators of General Services, NASA, and OFPP should amend FAR 6.303 to require agencies acquiring goods and services from another agency's sole-source contract to justify the sole-source procurements themselves. The Secretary of Defense and the Administrators of General Services, NASA, and OFPP should amend FAR 5.202(a)(1) so that the exception to the requirements to publicize proposed contract actions in the Commerce Business Daily is narrower and conforms to statutory requirements. That is, a notice should not be required if the notice would disclose the agency's needs and the disclosure of such needs would compromise the national security. FAR should also be revised to require each contracting agency to establish

procedures for: (1) determining whether the disclosure of particular classified information in such notices would compromise the national security; and (2) if it would not, take the steps necessary to have the information properly declassified before its disclosure. The Secretary of Defense and the Administrators of General Services, NASA, and OFPP should amend FAR 5.202(a)(5) to provide that a notice is not required if the procurement is for utility services, other than telecommunication services, and only one source is available. The Secretary of Defense and the Administrators of General Services, NASA, and OFPP should amend FAR 502(a)(7) to provide that a notice is not required if the proposed procurement would result from acceptance of any unsolicited proposal that demonstrates a unique and innovative research concept and the publication of any notice of such unsolicited research proposal would disclose the originality of thought or innovativeness of the proposal or would disclose proprietary information associated with the proposal. The Secretary of Defense and the Administrators of General Services, NASA, and OFPP should amend FAR 5.201(b) and 5.205(c)2 to delete the current exemptions from publicizing proposed contract actions that are to be made outside the United States, its possessions, and Puerto Rico. The Secretary of Defense and the Administrators of General Services, NASA, and OFPP should amend FAR 5.07 to require notices of proposed contract actions to also state whether an offerer must meet a qualification requirement to be eligible for award. The Secretary of Defense and the Administrators of General Services, NASA, and OFPP should amend FAR 4.6, or the Federal Procurement Data System reporting manual to which it refers should be revised, to incorporate the requirements of section 19 of the Office of Federal Procurement Policy Act which were added by section 2732(a) of the competition act. These requirements: (1) specify the information that executive agencies are required to collect and transmit to the Federal Procurement Data System; and (2) provide for a 5-year retention period. The Secretary of Defense and the Administrators of General Services, NASA, and OFPP should amend FAR subpart 4.6, or the Federal Procurement Data System reporting manual and Standard Form 279 which is used to collect information on contract actions, to require information that must be collected with respect to each procurement carried out using competitive procedures to be categorized separately from other procurements using competitive procedures if the procurement results in the submission of a bid or proposal by "only one responsible source." The Secretary of Defense and the Administrators of General Services, NASA, and OFPP should amend FAR 10.002(b) to provide that, whenever practical, agencies should tell contractors what the government needs in functional terms. The Secretary of Defense and the Administrators of General Services, NASA, and OFPP should amend FAR 15.1001(a) to require notice to unsuccessful offerers in all situations where contracts are awarded based on competitive proposals. The Secretary of Defense and the Administrators of General Services, NASA, and OFPP should amend FAR 15.804-2(a)(ii) and (iv) to require certified cost or pricing data before modification of any contract and the subcontracts identified in that provision, when the modification involves a price adjustment expected to exceed \$100,000, "or such lesser amount as may be prescribed by the agency head." The Secretary of Defense and the Administrators of General Services, NASA, and OFPP should amend FAR 15.804-2(a)(2) to provide more discretion to contracting officers to obtain certified cost or pricing data on awards under \$100,000 when they decide it is necessary to ensure that prices are fair and reasonable. This includes permitting contracting officers to require certified cost or pricing data on awards of \$25,000, or less. The Secretary of Defense and the Administrators of General Services, NASA, and OFPP should amend FAR part 7 to require agency heads to establish procurement planning systems and procedures that include: (1) procurement procedures

providing leadtime and cutoff dates for preparing solicitations, obtaining and evaluating bids or proposals, making preaward surveys, performing contract audits, negotiating, and making contract awards in an orderly manner; (2) procedures for developing, monitoring, and updating procurement plans; and (3) review procedures for last-quarter spending. The Secretary of Defense and the Administrators of General Services, NASA, and OFPP should amend FAR part 7 to state that a prime objective of these procedures should be to ensure that the efforts of all personnel responsible for the procurement of property and services are coordinated as early as practicable to obtain required items of requisite quality, on time, and at the lowest price. Consistent with that objective is the responsibility to eliminate inefficiencies normally associated with hurried or unnecessary end-of-year procurements and to award contracts on a competitive basis as required by applicable laws and regulations. The Administrator of General Services should take action to promptly resolve the problem of FIRMR references to FAR provisions that are inconsistent with the act, as discussed in chapter 2 of this report. The Administrator of General Services should revise FIRMR to state that follow-on contracts should not be used to perpetuate any contract that involves obsolete or outmoded facilities, systems, or processes. The Administrator of General Services should revise FIRMR to require: (1) the use of brand name or equal purchase descriptions to be justified as restrictive specifications; and (2) agencies to install effective management procedures or controls to ensure that use of the more restrictive types of specifications, such as compatibility limited and brand name or equal, does not unnecessarily restrict competition. The Secretaries of Agriculture, Health and Human Services, Housing and Urban Development, Labor, State, Transportation, and the Interior, and the heads of the Department of Justice, Federal Emergency Management Agency, International Trade Commission, National Science Foundation, U.S. Information Agency, and the Veterans Administration should take prompt action to revise their acquisition regulations to conform to the competition act. The Administrator of the Agency for International Development (AID) should revise AID Acquisition Regulation 715.613-70 and 71 to remove the restrictions to full and open competition for all acquisitions other than those specifically authorized by statute and bring the regulations into conformity with the competition act. The Secretaries of the Interior, Health and Human Services, and the Treasury should direct appropriate officials in the Bureau of Indian Affairs, the Public Health Service, and the Bureau of Engraving and Printing, respectively, to take prompt action to either revise the subagency acquisition regulations to conform to the competition act or rescind them.

#### 127919

*[The Census Bureau's Preparations for the 1990 Decennial Census].* July 25, 1985. 22 pp.

Testimony before the House Committee on Post Office and Civil Service: Census and Population Subcommittee; by Gene L. Dodaro, Associate Director, GAO General Government Division.

Refer to GGD-76-72, May 5, 1976, Accession Number 093746; GGD-82-13, February 22, 1982, Accession Number 117552; and GGD-81-28, December 24, 1980, Accession Number 114144.

**Contact:** General Government Division.

**Organization Concerned:** Department of Commerce: Bureau of the Census.

**Congressional Relevance:** House Committee on Post Office and Civil Service: Census and Population Subcommittee.

**Authority:** Census Act.

**Abstract:** Testimony was given on: (1) the Census Bureau's automation activities and the pretests being conducted in preparation for the 1990 census; (2) proposed residency rules for the 1990

census; and (3) recommendations made by the Department of Commerce's Office of the Inspector General (OIG) on the Bureau's organization and automation plans. GAO stated that limited time is available to plan wisely for the 1990 census since final decisions on the conduct of the census must be made in early 1987. GAO found that the Bureau is actively considering the use of film optical scanning devices, which have been in use since the 1950's. The Bureau is also testing the use of optical mark readers and have found they perform well, although the data must be stored in a climate-controlled environment, and the questionnaires used produce a high nonresponse rate due to respondent confusion. The Bureau will also test the use of manual data entry which is the slowest, most error-prone, and most expensive technology, because it offers support to several aspects of necessary processing. The choice of equipment will be influenced by Bureau decisions on offices, evaluation and adjustment plans, and life-cycle costs. In addition to these technical decisions, the Bureau needs to develop residency rules and alter questionnaires and instructions to accommodate these rules within the next 2 years. Finally, GAO supported OIG recommendations that the Bureau support an ongoing automatic data processing (ADP) future systems design staff and establish a formal ADP planning process to identify systems to be automated by 1990 and set a timetable for automation upgrade. GAO found that, because the Bureau did not start vigorous planning and research early, it has not maximized its opportunities in the pretests; therefore, the Bureau should use special purpose tests to adequately evaluate different types of data entry equipment, questionnaires, and procedures before the planned 1986 pretests.

#### 127921

*[Protest of Forest Service Contract Award for Telephone System Installation and Maintenance].* B-219748. September 19, 1985. 2 pp.

Decision re: Gunnison County Communication Inc.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

**Contact:** Office of the General Counsel.

**Organization Concerned:** Gunnison County Communication Inc.; Forest Service.

**Authority:** 4 C.F.R. 21.2(a)(1). B-205634 (1982).

**Abstract:** A firm protested a Forest Service contract award, contending that: (1) the bid specifications were insufficient to meet the agency's needs; (2) the awardee's proposed equipment would not meet the agency's future needs; and (3) its system could easily handle future expansion. GAO noted that: (1) the protester's allegation of solicitation improprieties was not filed prior to bid opening as required by bid protest regulations and was, therefore, untimely; and (2) the perceived inadequacy of the awardee's equipment was unrelated to the actual requirements of the solicitation. GAO found that: (1) the equipment offered by the awardee met the solicitation requirements; and (2) the agency properly determined that the awardee was responsive. Accordingly, the protest was dismissed in part and denied in part.

#### 127934

*[Computer Security Research and Training Act of 1985 - H.R. 2889].* September 18, 1985. 5 pp.

Testimony before the House Committee on Government Operations: Legislation and National Security Subcommittee; by Milton J. Socolar, Special Assistant to the Comptroller General, GAO Office of the General Counsel.

Refer to NSIAD-86-7, October 15, 1985, Accession Number 128229; and Testimony, October 30, 1985, Accession Number 128276.

**Contact:** Office of the General Counsel.

**Organization Concerned:** Department of Commerce: National Bureau of Standards; Department of Defense.

**Congressional Relevance:** House Committee on Government Operations: Legislation and National Security Subcommittee.

**Authority:** Automatic Data Processing Equipment Act. Paperwork Reduction Act of 1980. Executive Order 12356. Executive Order 11717. OMB Circular A-71, Transmittal Memo No. 1. National Security Decision Directive 145. H.R. 2889 (99th Cong.).

**Abstract:** GAO presented its views on H.R. 2889, the Computer Security Research and Training Act of 1985, which would require the National Bureau of Standards to establish and conduct a computer security research and training program to address problems of computer security in the federal government. GAO endorsed the bill but noted that there must be a clear understanding of the security levels required for the range of information involved, and clear lines of authority and responsibility must be established; presently, confusion exists on both these counts. GAO pointed out certain provisions of H.R. 2889 which overlap similar provisions of National Security Decision Directive 145, established as the focal point for both military and civilian information security, but without a clearly established division of responsibilities. GAO suggested that, since the Department of Defense (DOD) already conducts computer security research and training programs for all federal agencies for both classified and unclassified material, there is a possibility of commitment to inordinately expensive approaches to computer security because DOD treats cost as a secondary factor in determining the degree of protection involved. GAO also questioned the extent to which DOD should be involved in policy formulation and program administration within the government's civilian agencies. GAO noted that the assignment of responsibility for decisionmaking in this area is of long-range importance and should be thoroughly considered by Congress.

#### 127935

*[Internal Control Improvements Needed in Agriculture's Miscellaneous Payments System].* AFMD-85-66; B-218842. September 19, 1985. 12 pp. plus 1 enclosure (3 pp.).

Report to John R. Block, Secretary, Department of Agriculture; by Frederick D. Wolf, Director, GAO Accounting and Financial Management Division.

Refer to AFMD-83-37, February 7, 1983, Accession Number 120520.

**Issue Area:** Improving Financial Management: Federal Accounting Systems' Compliance With GAO and Other Requirements (7004).

**Contact:** Accounting and Financial Management Division.

**Budget Function:** Agriculture (350.0); Financial Management and Information Systems: Accounting Systems in Operation (998.1).

**Organization Concerned:** Department of Agriculture: Office of Operations and Finance: National Finance Center; Department of Agriculture.

**Congressional Relevance:** House Committee on Appropriations: Agriculture, Rural Development, and Related Agencies Subcommittee; House Committee on Government Operations; House Committee on Agriculture; Senate Committee on Appropriations: Agriculture, Rural Development, and Related Agencies Subcommittee; Senate Committee on Governmental Affairs; Senate Committee on Agriculture, Nutrition, and Forestry.

**Authority:** Accounting and Auditing Act (31 U.S.C. 3512(a)(3)). Federal Managers' Financial Integrity Act of 1982. Prompt Payment Act (31 U.S.C. 3901). OMB Circular A-125. 31 U.S.C. 3528.

**Abstract:** GAO reviewed the Department of Agriculture's (USDA) National Finance Center's (NFC) miscellaneous payments system to assess the: (1) adequacy of internal controls for

ensuring the accuracy and reliability of payment transaction processing; and (2) controls for ensuring the system's compliance with Comptroller General requirements pertinent to payment systems.

**Findings/Conclusions:** GAO found that: (1) key internal control objectives for the system were not being met because field agency and NFC internal control techniques were inadequate or not followed; (2) internal control weaknesses significantly increased the vulnerability of the system to transaction data errors and unauthorized payment transactions; and (3) transaction data errors could undermine the system's effectiveness in complying with Comptroller General standards for accuracy in processing and financial reporting. GAO also found that: (1) control improvements were needed at the field-certifying-officer level to ensure the accuracy of system transaction data; (2) improvements were needed in NFC data entry activities to ensure the accuracy of data processed; (3) NFC needs to discontinue bypassing a system designed to ensure proper reporting; (4) NFC needs to increase the scope of its payment transaction audits to better ensure that errors not detected are identified; (5) NFC needs to better control sensitive codes used by the system to assist in ensuring that only authorized transactions are processed; and (6) internal procedures need to be updated for the payments system. **Recommendation To Agencies:** The Secretary of Agriculture should instruct the Assistant Secretary for Administration to direct the Office of Finance and Management Director to reemphasize to USDA agencies' field certifying officers the importance of their responsibility for ensuring the accuracy and reliability of miscellaneous payments data provided to NFC for processing, consistent with the statutory requirements prescribed for certifying officers. The Secretary of Agriculture should instruct the Assistant Secretary for Administration to direct the Office of Finance and Management Director to establish a procedure for periodically analyzing reasons for system edit rejections by source so that appropriate actions to obtain improvements can be initiated. The Secretary of Agriculture should instruct the Assistant Secretary for Administration to direct the Office of Finance and Management Director to increase the number of essential miscellaneous payments system data fields for which rekeying is performed by data entry clerks to ensure accuracy, at least on a selective transaction basis. The Secretary of Agriculture should instruct the Assistant Secretary for Administration to direct the Office of Finance and Management Director to require that audits of miscellaneous payment vouchers include verification of critical transaction data fields to field supporting documentation.

#### 127958

*Digests of Unpublished Decisions of the Comptroller General, Vol. I, No. 8.* May 1985. 107 pp.

by Charles A. Bowsher, Comptroller General, Harry R. Van Cleve, General Counsel.

A monthly digest of unpublished decisions of the Comptroller General of the United States, Vol. I, No. 8.

**Contact:** Office of the General Counsel.

**Abstract:** GAO published its monthly digest of unpublished decisions of the Comptroller General for the month of May 1985. These decisions involved general government matters, civilian and military personnel law, and procurement law.

#### 127970

*Stabilizing Social Security--Which Wage Measure Would Best Align Benefit Increases With Revenue Increases.* IMTEC-85-13; B-219175. August 27, 1985. Released September 26, 1985. 20 pp. plus 3 appendices (10 pp.).

Report to Sen. John Heinz, Chairman, Senate Special Committee on Aging; by Warren G. Reed, Director, GAO Information Management and Technology Division.

**Issue Area:** Information Management and Technology: Other Issue Area Work (7191).

**Contact:** Information Management and Technology Division.

**Budget Function:** Income Security: General Retirement and Disability Insurance (601.0).

**Organization Concerned:** Social Security Administration; National Commission on Social Security Reform.

**Congressional Relevance:** *Senate* Special Committee on Aging; *Sen. John Heinz*.

**Authority:** Social Security Act. Social Security Amendments of 1977 (P.L. 95-216). Social Security Amendments of 1983 (P.L. 98-21). Executive Order 12335. P.L. 92-336.

**Abstract:** Pursuant to a congressional request, GAO examined the federally available wage measures to determine which would: (1) provide an accurate alignment of social security benefit payment increases with revenue increases; and (2) be compatible with the wage adjustments that exist in other parts of the social security program. **Findings/Conclusions:** The President established the National Commission on Social Security Reform due to the continuing deterioration of social security's financial position and the inability of the President and Congress to agree on a solution. The Commission recommended, and Congress enacted, an automatic mechanism to help align annual increases in benefit payments with increases in revenues when the reserves dropped below a specified level. GAO matched eight wage measures against the desirable characteristics in the stabilizer provision and found that the Social Security Administration Index and the Employment Cost Index (ECI) were the most desirable because: (1) both offered the broadest coverage of the work force; (2) both were published in final form rather than in preliminary figures that need revision; and (3) the use of either measure would meet the stabilizer's objective of aligning benefit increases with revenue increases. Although ECI was found to be slightly better, neither index provided a precise alignment since the measurement periods of the indices lag behind the cost-of-living adjustment payment period by almost 2 years. GAO believes that its limited observations did not allow for an appropriate assessment of the impact of different economic conditions on the indices and the social security revenues.

#### 127973

**[IRS' Information on Revoked Charitable Tax-Exempt Organizations Could Be Improved].** GGD-85-36; B-211258. May 14, 1985. 11 pp.

*Report to S. Allen Winborne, Assistant Commissioner, Internal Revenue Service; by Johnny C. Finch, Senior Associate Director, GAO General Government Division.*

**Issue Area:** Tax Policy and Administration: Other Issue Area Work (4691).

**Contact:** General Government Division.

**Budget Function:** General Government: Tax Administration (803.1).

**Organization Concerned:** Internal Revenue Service.

**Congressional Relevance:** *Joint* Committee on Taxation.

**Authority:** Internal Revenue Code (IRC) (26 U.S.C. 7428). IRS Manual 7(11). S. Rept. 94-938.

**Abstract:** GAO reviewed information on the Internal Revenue Service's (IRS) enforcement of tax exemption provisions governing charitable organizations. **Findings/Conclusions:** GAO found that: (1) IRS information systems did not contain compatible information on all the organizations that had their charitable tax exemption revoked; (2) IRS procedures call for updating its internal information sources and notifying the public whenever an organization's charitable tax-exempt status is revoked; and (3) nonadherence to prescribed system input procedures resulted in inaccurate and inconsistent data. GAO also found that: (1)

published IRS information did not identify those organizations which were appealing revocation; (2) an organization is entitled by law to receive tax-deductible contributions during an appeal litigation although its tax-exempt status has been revoked; (3) current IRS publications do not distinguish between organizations that have filed to challenge the revocation action and organizations that have not; and (4) the inconsistencies between IRS information sources and information obtained from the Department of Justice show that a complete and accurate listing of revoked organizations does not exist. **Recommendation To Agencies:** To improve control over the recording and publicizing of information on revoked tax-exempt charitable organizations, the Assistant Commissioner of Internal Revenue for Employee Plans and Exempt Organizations should establish procedures to reconcile revocations shown in the IRS Bulletin, the Exempt Organizations/Business Master File, and the Audit Information Management System. If data in these sources continue to disagree, IRS should take further steps to identify and correct the cause of the inconsistencies. IRS should revise the Internal Revenue Bulletin and the information presented in Publication 78 and its supplements so the public can clearly determine which revoked organizations are appealing IRS decisions and are thus entitled to continue receiving tax deductible contributions during the appeal.

#### 127981

**[Objection to Certain Mandatory Specifications in DSS Solicitation for Portable Telephones].** B-219468. September 25, 1985. 3 pp. *Decision re: Bell Atlantic Mobile Systems; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).*

**Contact:** Office of the General Counsel.

**Organization Concerned:** Department of the Army: Defense Supply Service; Bell Atlantic Mobile Systems.

**Authority:** 60 Comp. Gen. 504. B-198521 (1980).

**Abstract:** A firm protested certain specifications in an Army solicitation for portable telephones, contending that: (1) it was a sole-source procurement since the specifications could be met only by one manufacturer; and (2) the specifications were unduly restrictive because they exceeded the Army's reasonable needs. GAO found that: (1) more than one manufacturer had offered the conforming equipment; (2) the protester failed to show that the specifications were unreasonable; and (3) the Army had established prima facie support for the specifications. Accordingly, the protest was denied.

#### 127987

**Department of State's Progress in Implementing the Federal Managers' Financial Integrity Act.** NSIAD-85-135; B-216946. September 25, 1985. 13 pp. plus 6 appendices (29 pp.).

*Report to George P. Shultz, Secretary, Department of State; by Bill W. Thurman, (for Frank C. Conahan, Director), GAO National Security and International Affairs Division.*

Refer to ID-75-66, June 9, 1975, Accession Number 097010.

**Issue Area:** Internal Control and Financial Management System Audits: Effectiveness of Federal Agencies in Implementing the Federal Managers' Financial Integrity Act (7401).

**Contact:** National Security and International Affairs Division.

**Budget Function:** International Affairs: Conduct of Foreign Affairs (153.0).

**Organization Concerned:** Department of State.

**Congressional Relevance:** *House* Committee on Appropriations: Commerce, Justice, State, the Judiciary, and Related Agencies Subcommittee; *House* Committee on Foreign Affairs; *Senate* Committee on Appropriations: Commerce, Justice, State, the Judiciary, and Related Agencies; *Senate* Committee on Foreign Relations.

**Authority:** Federal Managers' Financial Integrity Act of 1982 (31 U.S.C. 3512).

**Abstract:** GAO reviewed the Department of State's compliance with the Federal Managers' Financial Integrity Act of 1982 (FIA) to assess: (1) whether actions taken as a result of the act are improving internal control and accounting systems; (2) its progress in implementing a program for evaluating systems of internal control; and (3) the reasonableness of State FIA reports. **Findings/Conclusions:** GAO noted that State is making progress toward correcting reported internal control weaknesses; however, it has not made adequate progress in correcting long known weaknesses and accounting deficiencies related to personal property management. GAO found that: (1) the 1984 report on accounting systems stated that the systems were not in conformance with Comptroller General requirements; (2) areas excepted from the report on internal controls were of major importance to State operations; (3) the FIA implementation program has not resulted in detailed evaluations and tests of all systems of internal control; (4) effective action has not been taken to correct accounting and internal control weaknesses in personal property management; and (5) specific problems were not listed in the FIA report, but the report made reference to the problems and characterized them as minor accounting deficiencies. GAO also found that: (1) controls over personal property management were not adequate because of the lack of a departmentwide system for managing and accounting for property; (2) State failed to perform physical inventories at all locations and reconcile the inventories to financial records; (3) some vulnerability assessments and internal control reviews were not completed and analyzed by the year's end; and (4) no formal requirements exist to review the reasonableness of proposed corrective actions or to test and evaluate their effectiveness after implementation. **Recommendation To Agencies:** To correct accounting conformance problems and improve internal control in this area, the Secretary of State should direct the Under Secretary for Management and the Assistant Secretary for Administration and Security to design and implement, at all domestic and foreign locations, a personal property accounting system that will conform to the Comptroller General's requirements. To correct accounting conformance problems and improve internal control in this area, the Secretary of State should direct the Under Secretary for Management and the Assistant Secretary for Administration and Security to develop and implement procedures to ensure that inventories are taken and reconciled annually at all locations as required by State regulations, including conducting periodic supervisory visits. Moreover, Assistant Secretaries and office heads should be required to certify annually that inventories of personal property have been taken and reconciled at all headquarters, other domestic and foreign locations under their purview, or to explain why these inventories and reconciliations were not performed.

**127994**

*[Tactical Warning and Attack Assessment System]*. September 26, 1985. 9 pp.

**Testimony** before the House Committee on Government Operations: Legislation and National Security Subcommittee; by Charles A. Bowsher, Comptroller General.

**Contact:** Office of the Comptroller General.

**Organization Concerned:** Department of Defense: North American Air Defense Command.

**Congressional Relevance:** House Committee on Government Operations: Legislation and National Security Subcommittee.

**Authority:** Automatic Data Processing Equipment Act.

**Abstract:** Testimony was given on computer problems that have been found with the Tactical Warning and Attack Assessment System which is intended to provide leaders with a timely and

accurate warning in the event of a nuclear attack. Several false warnings triggered the system 4 years ago and, since that time, efforts have been made to find the cause of these problems and to provide solutions for them. The problems were found to be the result of a malfunctioning hardware chip and lax test procedures. GAO found that: (1) the system still uses incompatible computers; (2) an uninterruptible power supply will not be available at the central command center until November 1985; and (3) redundant systems have been provided to correct possible system failures. Although the North American Air Defense Command (NORAD) has addressed system problems which have caused the reporting of false events, the false events have not stopped. Congress has recommended quarterly reports on the status of system modernization efforts, but GAO found no evidence that reports were being submitted. GAO found that: (1) NORAD computers and other command computers do not process data identically; (2) system components are becoming increasingly obsolete creating maintenance problems; (3) software changes are difficult due to the lack of a separation of system functions; and (4) regional control center computers still have inadequate computer capacity and lack operational display consoles and adequate redundancy. Finally, GAO found that state of the art computer equipment will not be ready until 1992 at the earliest.

**128008**

*Defense Logistics Agency's Progress in Implementing the Federal Managers' Financial Integrity Act*. NSIAD-85-148; B-216946. September 27, 1985. 16 pp. plus 4 appendices (17 pp.).

**Report** to Donald M. Babers, Director, Defense Logistics Agency; by Frank C. Conahan, Director, GAO National Security and International Affairs Division.

**Issue Area:** Internal Control and Financial Management System Audits: Effectiveness of Federal Agencies in Implementing the Federal Managers' Financial Integrity Act (7401).

**Contact:** National Security and International Affairs Division.

**Budget Function:** National Defense: Defense-Related Activities (054.0).

**Organization Concerned:** Defense Logistics Agency.

**Congressional Relevance:** House Committee on Appropriations: Defense Subcommittee; House Committee on Government Operations: Legislation and National Security Subcommittee; House Committee on Armed Services; Senate Committee on Appropriations: Defense Subcommittee; Senate Committee on Governmental Affairs: Oversight of Government Management Subcommittee; Senate Committee on Armed Services.

**Authority:** Federal Managers' Financial Integrity Act of 1982 (31 U.S.C. 3512).

**Abstract:** GAO reviewed the Defense Logistics Agency's (DLA) continuing efforts to implement and comply with the Federal Managers' Financial Integrity Act of 1982 (FIA). **Findings/Conclusions:** GAO found that: (1) DLA has made progress toward implementing a program for evaluating its systems of internal accounting and administrative controls, but the program experienced developmental problems that delayed full implementation; (2) DLA failed to identify several significant management control problems during the evaluation process; (3) the evaluation of DLA accounting systems did not include testing systems in operation; (4) the limited involvement of DLA headquarters elements hampered full disclosure of all material weaknesses; and (5) DLA needs to improve its approach for evaluating automatic data processing (ADP) internal controls. GAO also found that: (1) DLA did not have an adequate basis for reporting that its accounting systems were in conformance with Comptroller General requirements because of the lack of review of those systems in operation; (2) 48 percent of all contract disbursements were performed manually which increased the risk of over or underpayments to contractors; (3) additional deficiencies were not report-

ed; (4) corrective actions were mostly long range and dependent on a proposed ADP equipment replacement program; and (5) the DLA evaluation system has not been developed to the point that it can provide a sufficient basis to ensure the requirements of the act have been met. **Recommendation To Agencies:** The Director, DLA, should discontinue reporting that its systems of internal accounting and administrative control, taken as a whole, meet the requirements of FIA until the program provides an adequate basis for determining the overall status of internal controls. The DLA accounting systems should not be reported as being in conformance with the Comptroller General's requirements until the systems are reviewed and tested in operation and the major deficiencies are corrected. The Director, DLA, should establish a centrally controlled, coordinated approach for evaluating internal controls with ADP systems and use the Department of Defense ADP Internal Control Guidelines as a guide.

#### 128009

*Army's Progress in Implementing the Federal Managers' Financial Integrity Act.* NSIAD-85-149; B-216946. September 27, 1985. 14 pp. plus 6 appendices (30 pp.).

Report to John O. Marsh, Jr., Secretary, Department of the Army; by Frank C. Conahan, Director, GAO National Security and International Affairs Division.

Refer to NSIAD-85-147, September 30, 1985, Accession Number 128011.

**Issue Area:** Internal Control and Financial Management System Audits: Effectiveness of Federal Agencies in Implementing the Federal Managers' Financial Integrity Act (7401).

**Contact:** National Security and International Affairs Division.

**Budget Function:** National Defense: Defense-Related Activities (054.0).

**Organization Concerned:** Department of the Army.

**Congressional Relevance:** House Committee on Appropriations: Defense Subcommittee; House Committee on Government Operations: Legislation and National Security Subcommittee; House Committee on Armed Services; Senate Committee on Appropriations: Defense Subcommittee; Senate Committee on Governmental Affairs: Oversight of Government Management Subcommittee; Senate Committee on Armed Services.

**Authority:** Federal Managers' Financial Integrity Act of 1982 (31 U.S.C. 3512).

**Abstract:** GAO reviewed the Army's compliance with the Federal Managers' Financial Integrity Act to: (1) determine whether actions taken by the Army as a result of the act are improving its internal controls and accounting systems; (2) evaluate the Army's progress in implementing its internal controls and accounting systems; and (3) assess the adequacy of the Army's basis for determining that the requirements of the act have been met. **Findings/Conclusions:** GAO found that: (1) the commitment of Army managers to the goals of the act is evidenced by the large number of material weaknesses reported by a variety of Army sources; (2) many of the material weaknesses identified by the Army are program- or location-specific; and (3) Army managers appear to be taking corrective actions to correct reported material weaknesses. However, GAO also found that the Army has had difficulties in evaluating compliance with the act because of: (1) inconsistent and unclear field evaluation guidance; (2) the lack of supporting documentation for vulnerability assessments; and (3) its failure to provide guidance on what organizational units should be evaluated. In addition, GAO found that the Army's reviews of its accounting systems were inconsistent and incomplete and did not provide an adequate basis for reporting that certain accounting subsystems were in conformance with the Comptroller General's standards for accounting systems. **Recommendation To Agencies:** The Secretary of the Army should not

report that the Army's systems of internal accounting and administrative control meet the requirements of the act until the evaluation program has developed to a point where a coordinated Army-wide analysis of all functions is performed. Until the Army's accounting systems have been tested in operation, the Secretary of the Army should not report them as: (1) being in conformance with the Comptroller General's requirements; and (2) providing adequate financial control and reporting features to support the Army's fiscal accounting responsibilities. The Secretary of the Army should direct that a comprehensive tracking and follow-up system be established and used to ensure correction of accounting systems deficiencies before the systems are reported in conformance. The Secretary of the Army should direct that the civil works accounting system not be reported as in conformance until known system problems are corrected and the related civilian pay system is brought into conformance.

#### 128011

*Department of Defense's Progress in Implementing the Federal Managers' Financial Integrity Act.* NSIAD-85-147; B-216946. September 27, 1985. 15 pp. plus 6 appendices (17 pp.).

Report to Caspar W. Weinberger, Secretary, Department of Defense; by Frank C. Conahan, Director, GAO National Security and International Affairs Division.

Refer to NSIAD-85-149, September 30, 1985, Accession Number 128009.

**Issue Area:** Internal Control and Financial Management System Audits: Effectiveness of Federal Agencies in Implementing the Federal Managers' Financial Integrity Act (7401).

**Contact:** National Security and International Affairs Division.

**Budget Function:** National Defense: Defense-Related Activities (054.0).

**Organization Concerned:** Department of Defense.

**Congressional Relevance:** House Committee on Appropriations: Defense Subcommittee; House Committee on Government Operations: Legislation and National Security Subcommittee; House Committee on Armed Services; Senate Committee on Appropriations: Defense Subcommittee; Senate Committee on Governmental Affairs: Oversight of Government Management Subcommittee; Senate Committee on Armed Services.

**Authority:** Federal Managers' Financial Integrity Act of 1982 (31 U.S.C. 3512).

**Abstract:** GAO reviewed the Department of Defense's (DOD) efforts to implement and comply with the Federal Managers' Financial Integrity Act, which is aimed at strengthening management controls and accounting systems. **Findings/Conclusions:** GAO found that DOD has established a basic framework to allow for implementation of the act, but its management controls evaluation program has not progressed to the point where it can provide an adequate basis for drawing conclusions about overall DOD compliance with the act because: (1) a number of portions of the overall evaluation program are not yet operational; (2) DOD has not identified and reported some material weaknesses as departmentwide conditions; (3) there is a wide variance in the specificity of material weaknesses reported by DOD components; and (4) the Office of the Secretary of Defense (OSD) does not have an adequate ability to recognize systemic weaknesses. In addition, GAO found that DOD did not have an adequate basis for reporting that its accounting systems were in conformance with the act and the Comptroller General's requirements for accounting systems because it: (1) only performed limited transaction testing for a small number of its accounting systems; (2) has not issued an accounting systems evaluation policy directive or timely reporting instructions to its components; and (3) does not have a tracking system to ensure that timely and corrective actions are taken in response to reported material weaknesses. **Recommendation To Agencies:** The Secretary of Defense should

assign key OSD officials responsibility for certifying the adequacy of internal management controls within their functional areas. The designated officials should then consider adopting either the Army or the Air Force process for functional managers to use in determining the operational adequacy of controls within their areas of responsibility. The Secretary of Defense's future annual statements on systems of internal and administrative controls should not report that the systems, taken as a whole, provide reasonable assurance that the requirements of the act have been met until such time as the revised evaluation program provides an adequate basis to make such a determination. The Secretary of Defense should implement a policy directive for evaluating accounting systems' conformance with the Comptroller General's requirements. As a minimum, the directive should establish the objectives, criteria, methodology, testing and documentation requirements, and reporting deadlines for DOD components' accounting systems evaluation programs. Until necessary evaluations of DOD accounting systems have been performed, the Secretary of Defense should not report the systems as: (1) being in conformance with the Comptroller General's requirements; and (2) providing basic accountability over resources.

#### 128020

*Air Force's Progress in Implementing the Federal Managers' Financial Integrity Act.* NSIAD-85-151; B-216946. September 27, 1985. 18 pp. plus 5 appendices (22 pp.).

Report to Verne Orr, Secretary, Department of the Air Force; by Frank C. Conahan, Director, GAO National Security and International Affairs Division.

Refer to NSIAD-84-93, May 1, 1984, Accession Number 124033.

**Issue Area:** Internal Control and Financial Management System Audits: Effectiveness of Federal Agencies in Implementing the Federal Managers' Financial Integrity Act (7401).

**Contact:** National Security and International Affairs Division.

**Budget Function:** National Defense: Defense-Related Activities (054.0).

**Organization Concerned:** Department of the Air Force.

**Congressional Relevance:** House Committee on Appropriations: Defense Subcommittee; House Committee on Government Operations: Legislation and National Security Subcommittee; House Committee on Armed Services; Senate Committee on Appropriations: Defense Subcommittee; Senate Committee on Governmental Affairs: Oversight of Government Management Subcommittee; Senate Committee on Armed Services.

**Authority:** Federal Managers' Financial Integrity Act of 1982 (31 U.S.C 3512). A.F.R. 124-3.

**Abstract:** GAO reviewed the Air Force's continuing efforts to implement and comply with the Federal Managers' Financial Integrity Act and assessed: (1) its progress in improving internal controls and accounting systems' compliance evaluations; and (2) the adequacy of the basis for the Air Force's letter to the Secretary of Defense which stated that the objectives of the act had been met. **Findings/Conclusions:** GAO found that the Air Force has: (1) improved its internal control systems; (2) made progress toward correcting weaknesses; (3) improved its evaluation programs; and (4) established the overall framework for an effective program. However, more improvements are needed before it will have an adequate basis for determining that its internal controls, taken as a whole, comply with the requirements of the act. To enhance its future basis for determining the overall status of its internal controls for reporting compliance with the requirements, the Air Force needs to improve: (1) guidance for performance and documentation of internal control reviews (ICR) and vulnerability assessments; (2) coverage of automatic data processing (ADP) application controls; (3) quality assurance reviews; (4) evaluation and testing of accounting systems in operation; and (5) analysis of its fiduciary and management accounting capabilities

in nonconforming systems. **Recommendation To Agencies:** The Secretary of the Air Force should not report that the Air Force's systems of internal accounting and administrative control, taken as a whole, meet the requirements of the act until the internal controls evaluation program is improved. To form an adequate basis for determining that the requirements of the act have been met, the Secretary of the Air Force should direct the Comptroller of the Air Force to ensure that: (1) managers who perform vulnerability assessments and ICR are adequately trained; (2) ADP general and application control reviews are incorporated into ICR; (3) Department of Defense ADP Internal Control Guidelines are included as part of the Air Force's guidance and approach for consideration and evaluation of ADP internal controls; (4) responsible officials at all levels of the organization effectively perform their quality assurance responsibilities; (5) an inventory of accounting systems is promptly completed; and (6) appropriate manual and ADP accounting systems controls are tested in operation as an integral part of the evaluation process. The Secretary of the Air Force should ensure that accounting systems not be reported in conformance with the Comptroller General's requirements, nor that nonconforming accounting systems satisfactorily support fiduciary and management accounting responsibilities until the Air Force's accounting systems have been adequately evaluated and tested in operation.

#### 128022

*[Social Security Administration's Progress in Modernizing Its Computer Operations].* IMTEC-85-15; B-217877. August 30, 1985. Released October 1, 1985. 12 pp. plus 2 enclosures (3 pp.).

Report to Sen. Lawton Chiles; Sen. William Proxmire, Ranking Minority Member, Senate Committee on Appropriations: Labor, Health and Human Services, and Education Subcommittee; Sen. Lowell P. Weicker, Chairman, Senate Committee on Appropriations: Labor, Health and Human Services, and Education Subcommittee; by Warren G. Reed, Director, GAO Information Management and Technology Division.

Refer to HRD-82-83, May 28, 1982, Accession Number 118794; and IMTEC-85-16, September 30, 1985, Accession Number 128351.

**Issue Area:** Information Management and Technology (7100); Income Security: Management Functions and Processes Which Should Be Strengthened To Improve the Effectiveness of SSA Programs and Operations (5004).

**Contact:** Information Management and Technology Division.

**Budget Function:** Automatic Data Processing (990.1).

**Organization Concerned:** Social Security Administration; Department of Health and Human Services.

**Congressional Relevance:** House Committee on Ways and Means: Social Security Subcommittee; House Committee on Appropriations: Labor, Health and Human Services, and Education Subcommittee; Senate Committee on Finance: Social Security and Income Maintenance Programs Subcommittee; Senate Committee on Appropriations: Labor, Health and Human Services, and Education Subcommittee; Sen. Lawton Chiles; Sen. William Proxmire; Sen. Lowell P. Weicker.

**Authority:** Privacy Act of 1974. Social Security Amendments of 1983 (P.L. 98-21). S. Rept. 97-680. S. Rept. 98-544.

**Abstract:** Pursuant to a congressional request, GAO reported on the Social Security Administration's (SSA) computer system's flexibility to handle legislative changes promptly and efficiently and its security. There were also concerns about: (1) a shift in emphasis and direction in the SSA Systems Modernization Plan (SMP); (2) whether the existing system was adequately documented to permit development of an improved new system; and (3) SSA failure to assign personal identification numbers to trace particular transactions. In addition, GAO investigated SSA implementation of the 1099 reporting requirement, which requires

issuance of reports to beneficiaries and to the Internal Revenue Service on SSA payments to beneficiaries, as a test of the system's legislative flexibility. *Findings/Conclusions:* GAO found that: (1) SSA has made significant progress in improving its hardware deficiencies through its acquisition of new computers and the conversion of its data files from tape to disk; (2) the goals of modernizing data communications and data base management have been delayed; (3) SSA has not made sufficient progress in improving its software; (4) the 1099 implementation, although completed on time, required SSA to create a new system and only partially demonstrated improvement in its capability to respond to legislative changes requiring modifications to existing systems; and (5) the SSA automated systems remained vulnerable to fraud, even though improvements have been made. GAO also found that there was a significant redirection in the SSA approach to software improvement because: (1) it initiated system redesign efforts before completing software standards and improvements; and (2) it decided not to fully document all existing software programs because of resource limitations and other higher priority work. GAO believes that this approach could be risky and could result in continued inadequate responses to legislative changes. GAO also believes that SSA will not achieve the desired legislative flexibility until effective implementation of the software program is completed. *Recommendation To Agencies:* The Secretary of Health and Human Services should direct SSA to conduct a comprehensive risk analysis of the 1985 changes made in the SMP software engineering program. Such an analysis should: (1) include a discussion about how this redirection will improve the SSA ability to more timely and efficiently complete the SMP software program; and (2) address the possible risks associated with diverting resources away from documenting and improving existing systems and with taking a less structured approach to software development. The Secretary of Health and Human Services should direct SSA to implement an audit trail capability in the current operation system that identifies authorizers for all transactions. Further, the system developed to meet this requirement should provide feedback through which transaction authorizers are informed, after transactions have been entered into the system, of all transactions attributed to their personal identification numbers. Finally, those authorizers should be required to certify the accuracy of any transactions attributed to their personal identification number. The Secretary of Health and Human Services should direct SSA to promptly report to the Committee: (1) the results of the SSA risk analysis; and (2) progress on implementing an audit trail.

#### 128027

*[Protest of Army Disclosure of Proprietary Data].* B-220572.2. September 30, 1985. 1 p.

*Decision re:* Firearms Training Systems, Inc.; by Robert M. Strong, Deputy Associate General Counsel, GAO Office of the General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** Firearms Training Systems, Inc.; Department of the Army.

**Authority:** 4 C.F.R. 21.2(a)(1).

**Abstract:** A firm protested the Army's disclosure of allegedly proprietary data that it had submitted to the Army in an unsolicited proposal during discussions. GAO found that the protest was untimely since: (1) it was not filed prior to the closing date for the receipt of proposals and was based on an alleged impropriety that was apparent prior to the closing date; and (2) the protester should have known that its allegedly proprietary data was being used, yet it participated in the procurement before filing its protest. Accordingly, the protest was dismissed.

#### 128035

*Navy's Progress in Implementing the Federal Managers' Financial Integrity Act.* NSIAD-85-150; B-216946. September 27, 1985. 12 pp. plus 6 appendices (30 pp.).

*Report to* John Lehman, Secretary, Department of the Navy; by Frank C. Conahan, Director, GAO National Security and International Affairs Division.

**Issue Area:** Internal Control and Financial Management System Audits: Effectiveness of Federal Agencies in Implementing the Federal Managers' Financial Integrity Act (7401).

**Contact:** National Security and International Affairs Division.

**Budget Function:** National Defense: Defense-Related Activities (054.0).

**Organization Concerned:** Department of the Navy.

**Congressional Relevance:** *House* Committee on Appropriations: Defense Subcommittee; *House* Committee on Government Operations: Legislation and National Security Subcommittee; *House* Committee on Armed Services; *Senate* Committee on Appropriations: Defense Subcommittee; *Senate* Committee on Governmental Affairs: Oversight of Government Management Subcommittee; *Senate* Committee on Armed Services.

**Authority:** Federal Managers' Financial Integrity Act of 1982 (31 U.S.C. 3512).

**Abstract:** GAO reviewed the Navy's efforts to implement and comply with the Federal Managers' Financial Integrity Act, focusing on: (1) the Navy's progress in implementing its program for evaluating internal controls; (2) whether actions taken by the Navy under the act are improving internal controls and accounting systems; and (3) the adequacy of the Navy's basis for determining that its accounting systems meet the act's requirements and conform with the Comptroller General's requirements for accounting systems. *Findings/Conclusions:* GAO found that the Navy made progress during 1984 in developing its internal controls evaluation program and in reviewing its accounting systems for compliance with the act. The Navy identified a number of material weaknesses for which corrective actions were underway or planned, at both departmental and local levels. However, GAO found that: (1) while the Navy has implemented a number of corrective actions, Navy managers do not routinely test corrective actions to determine their effectiveness; and (2) the Navy has not yet fully implemented its internal controls evaluation program or established a tracking system to ensure that identified material weaknesses are corrected. In addition, GAO found that: (1) most of the Navy's accounting systems do not conform with the Comptroller General's requirements; (2) the Navy did not adequately evaluate and test the systems it reported as being in conformance with the requirements; and (3) the Navy's efforts to bring its accounting systems into compliance could be delayed by schedule slippages for corrective actions, inadequate coordination of internal control reviews, and the lack of an adequate tracking system to monitor accounting system deficiencies and related corrective actions. *Recommendation To Agencies:* The Secretary of the Navy's future annual statements on systems of internal accounting and administrative controls should not report that the systems, taken as a whole, provide reasonable assurance that the requirements of the act have been met until such time as the revised evaluation program provides an adequate basis to make such a determination. The Secretary of the Navy should not report the Navy's accounting systems to be in conformance with the Comptroller General's requirements until they have been adequately evaluated and tested in operation. The Navy should fully coordinate all work performed under provisions of the act, at both the field and headquarters levels, to better identify accounting internal control weaknesses and needed corrections to specific accounting systems. The Navy should implement an effective tracking and follow-up system to monitor planned accounting systems corrective actions on an ongoing basis.

128045

[*Protest Against Navy Contract Award for ADP Maintenance Services*]. B-219178.2. September 30, 1985. 4 pp.

*Decision re:* Halifax Engineering, Inc.; by Harry R. Van Cleve, General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** Halifax Engineering, Inc.; Department of the Navy.

**Authority:** 57 Comp. Gen. 501. B-214670 (1984). B-212770 (1983). B-217499 (1985).

**Abstract:** A firm protested any Navy contract award for automatic data processing maintenance services, contending that the government should furnish to the successful bidder, without charge, the diagnostic software necessary to perform certain maintenance services. GAO noted that: (1) the solicitation stated that offerers were responsible for furnishing the required software, either by acquiring it from the manufacturer or developing it themselves; and (2) after the protester's initial protest, the Navy amended the solicitation to provide that the software would be available through the government, but an amount equal to the government's cost would be added to the prices proposed by offerers requesting the software. The protester argued that: (1) the original equipment manufacturer had a significant competitive advantage over other offerers because it was the sole source for the software; (2) all the other offerers were forced to obtain the software through the government since the manufacturer made its software available only to the owners of its equipment; and (3) the software should have been acquired as part of the original equipment procurement. GAO found that: (1) the protester did not contend that the solicitation requirement was unduly restrictive; (2) the protester conceded that the software was essential to the Navy's needs; (3) the government may be required to equalize a competitive advantage only where the advantage results from preferential treatment or other unfair government action; (4) any advantage to the manufacturer was similar to that enjoyed by an incumbent contractor as a result of its existing contract; (5) the government was not required to compensate for that advantage; (6) there was no basis to conclude that the Navy acted improperly by not purchasing the software along with the equipment; (7) the protester presented no evidence that the solicitation requirement was unjustifiably tailored to the software developed by the manufacturer; and (8) the software requirement was not unreasonable since the software was necessary to meet the Navy's needs. Accordingly, the protest was denied.

128071

*Second-Year Implementation of the Federal Managers' Financial Integrity Act in the Department of Education*. HRD-85-78; B-216946. September 26, 1985. 65 pp. plus 3 appendices (14 pp.).

*Report to* William J. Bennett, Secretary, Department of Education; by Richard L. Fogel, Director, GAO Human Resources Division.

Refer to HRD-84-49, May 9, 1984, Accession Number 124112; OCG-84-3, August 24, 1984, Accession Number 125049; HRD-84-17, August 20, 1984, Accession Number 125147; HRD-83-27, March 10, 1983, Accession Number 121039; and HRD-81-139, September 24, 1981, Accession Number 116563.

**Issue Area:** Internal Control and Financial Management System Audits: Effectiveness of Federal Agencies in Implementing the Federal Managers' Financial Integrity Act (7401).

**Contact:** General Government Division.

**Budget Function:** Financial Management and Information Systems: Accounting Systems in Operation (998.1).

**Organization Concerned:** Department of Education.

**Congressional Relevance:** *House Committee on Appropriations:* Labor, Health and Human Services, and Education Subcommittee; *House Committee on Government Operations;* *House Committee on Education and Labor;* *Senate Committee on Appropriations:* Labor, Health and Human Services, and Education Subcommittee; *Senate Committee on Labor and Human Resources.*

**Authority:** Federal Managers' Financial Integrity Act of 1982 (31 U.S.C. 3512). Accounting and Auditing Act. H. Rept. 98-937.

**Abstract:** GAO reviewed the Department of Education's efforts to implement and comply with the Federal Managers' Financial Integrity Act of 1982 (FIA). **Findings/Conclusions:** GAO found that: (1) Education's second-year implementation of the act identified some new internal control weaknesses; (2) Education's progress in evaluating accounting systems in 1984 provided a better basis for reporting; (3) there were insufficient internal controls to prevent unauthorized access and manipulation; (4) Education excluded important program areas from vulnerability assessment coverage and did not effectively focus its assessment of remaining areas on potential risk to fraud; and (5) reviews performed on many major programs have been ineffective for determining the adequacy of internal controls. GAO also found that: (1) there was little assurance that corrective actions would be taken because Education did not have a complete inventory of identified material weaknesses; (2) a methodology for assessing automated systems' internal controls has not been developed; (3) Education did not ensure effective implementation of internal control activities by its program offices; (4) six of Education's largest systems did not conform with the Comptroller General's requirements; and (5) there was no adequate basis to state whether Education's system of internal controls, taken as a whole, conformed to the act's objectives. **Recommendation To Agencies:** The Secretary of Education should include in future year-end FIA reports information disclosing the significance of internal control weaknesses to Department operations. The Secretary of Education should establish responsibility within its steering committee or elsewhere in the Department for obtaining program offices' conformance with FIA operating guidelines and timeframes. The Secretary of Education should establish a focal point for implementing FIA internal control activities in each regional office and establish a regional assessment structure more representative of the functions carried out in departmental regions. The Secretary of Education should eliminate vulnerability assessment coverage gaps in Department headquarters. The Secretary of Education should modify vulnerability assessments to obtain overall views of assessors on program risk. The Secretary of Education should clarify vulnerability assessment questions subject to misinterpretation and provide better focus on risk issues. The Secretary of Education should reinforce supervisory review requirements for vulnerability assessments and require that all relevant external reports and evaluations are appropriately considered. The Secretary of Education should instruct programming organizations to act on internal control weaknesses when initially disclosed by vulnerability assessments. The Secretary of Education should establish criteria for determining which completed internal control reviews should be repeated or upgraded and require program organizations to give priority to completing those reviews. The Secretary of Education should establish internal control review quality assurance procedures to ensure that limitations in scope, evaluation of control objectives and techniques, testing, and recommended corrective actions are resolved before the results are used as the basis for the annual FIA report to the President and Congress. The Secretary of Education should expand internal control review training to improve program staff performance in determining review scope, evaluation of control objectives and techniques, testing, and corrective action. Case studies contrasting specific examples of effective and ineffective performance in these areas would be beneficial. The Secretary of Education should implement a tracking system that incorporates findings of GAO, the Office of

the Inspector General, and outside evaluations into the process leading to the preparation of the Education year-end FIA report. The Secretary of Education should provide for ongoing testing of internal control weaknesses reported as corrected in the Department's tracking system. The Secretary of Education should establish meaningful target dates for correcting all material weaknesses based on the time when final actions resolving the weaknesses are expected to occur. The Secretary of Education should complete separate internal control evaluations of its major automatic data processing (ADP) systems to establish a more meaningful basis for future reporting on the adequacy of ADP internal control systems. The Secretary of Education should direct program and administrative offices to expand testing to all accounting systems not undergoing substantial modifications and include the use of hypothetical transactions in testing. The Secretary of Education should direct program and administrative offices to include information in corrective action monitoring reports on short-term measures considered, original target dates, and completed accounting system improvements. The Secretary of Education should direct program and administrative offices to give accounting system managers additional guidance, through training and questionnaire clarification, on applying the Comptroller General's accounting principles, standards, and related requirements in evaluating its systems. The Secretary of Education should direct program and administrative offices to report the significance of accounting systems out of conformance with the Comptroller General's requirements and the seriousness of weaknesses in these systems.

#### 128085

*HUD's Second-Year Implementation of the Federal Managers' Financial Integrity Act.* RCED-86-22; B-216946. October 8, 1985. 38 pp. plus 2 appendices (6 pp.).

Report to Samuel R. Pierce, Jr., Secretary, Department of Housing and Urban Development; by J. Dexter Peach, Director, GAO Resources, Community, and Economic Development Division.

Refer to RCED-84-140, July 20, 1984, Accession Number 124698.

**Issue Area:** Internal Control and Financial Management System Audits: Effectiveness of Federal Agencies in Implementing the Federal Managers' Financial Integrity Act (7401).

**Contact:** Resources, Community, and Economic Development Division.

**Budget Function:** Financial Management and Information Systems: Accounting Systems in Operation (998.1).

**Organization Concerned:** Department of Housing and Urban Development.

**Authority:** Federal Managers' Financial Integrity Act of 1982 (31 U.S.C. 3512). Accounting and Auditing Act. Housing and Urban Development Act of 1965. P.L. 89-174. 42 U.S.C. 3531 et seq. 79 Stat. 667.

**Abstract:** GAO reviewed the Department of Housing and Urban Development's (HUD) second-year implementation of the Federal Managers' Financial Integrity Act of 1982 to determine the: (1) improvements in internal controls and the process used by HUD to evaluate and correct control weaknesses; (2) status of HUD accounting systems; and (3) accuracy and completeness of the Secretary's annual report on internal controls and accounting systems. **Findings/Conclusions:** GAO found that: (1) HUD is correcting known internal control problems and is continuing to make progress in developing its process for evaluating and correcting internal controls; (2) HUD needs to strengthen several aspects of its process for measuring and correcting program vulnerability; and (3) the accounting systems identified in the Secretary's report were not in conformance with GAO requirements. GAO also found that: (1) regional office vulnerability

assessments did not identify weaknesses requiring immediate corrective action; (2) the nature and extent of the weaknesses and corrective actions were not clearly defined; (3) preliminary reviews did not involve testing of internal controls to determine whether they were operating as intended; and (4) HUD has made a number of system improvements but it will be several years before its systems will conform with Comptroller General accounting standards and requirements. **Recommendation To Agencies:** To strengthen the internal control review (ICR) process and to be in a better position to assess the reasonableness of HUD internal controls, the Secretary of HUD should direct the Assistant Secretary for Administration to revise: (1) vulnerability assessment guidelines to provide examples of the type and specificity of documentation needed to support the vulnerability rating assigned; and (2) the vulnerability assessment form to provide space for identifying weaknesses requiring immediate corrective actions and the proposed actions. To strengthen the ICR process and to be in a better position to assess the reasonableness of HUD internal controls, the Secretary of HUD should direct the Assistant Secretary for Administration to revise the preliminary review guidelines to require evaluators to identify specific sources of information supporting conclusions reached and clearly explain the nature and extent of the weaknesses and the specific actions necessary to correct them. To strengthen the ICR process and to be in a better position to assess the reasonableness of HUD internal controls, the Secretary of HUD should direct the Assistant Secretary for Administration to require that ICR reports and/or supporting documentation clearly identify the testing performed to determine whether control techniques are in place and operating as intended. The Secretary of HUD should clearly state in his annual report the extent to which all of the HUD accounting systems do or do not conform to the Comptroller General's principles, standards, and related requirements. The Secretary of HUD should also direct the Assistant Secretary for Administration to complete the evaluations of its systems for which conformance with the Comptroller General's principles, standards, and related requirements has not been determined. The evaluations should include testing to ensure that the systems are operating as designed.

#### 128086

*Support for Development of Electronics and Materials Technologies by the Governments of the United States, Japan, West Germany, France, and the United Kingdom.* RCED-85-63; B-217847. September 9, 1985. Released October 9, 1985. 12 pp. plus 13 appendices (79 pp.).

Report to Sen. Lloyd Bentsen, Vice Chairman, Joint Economic Committee: Economic Goals and Intergovernmental Policy Subcommittee; by F. Kevin Boland, (for J. Dexter Peach, Director), GAO Resources, Community, and Economic Development Division.

**Issue Area:** Science and Technology Policy and Programs: Other Issue Area Work (9391).

**Contact:** Resources, Community, and Economic Development Division.

**Budget Function:** General Science, Space, and Technology: General Science and Basic Research (251.0).

**Organization Concerned:** Office of Science and Technology Policy; National Science Foundation; Japan; Federal Republic of Germany; France; United Kingdom.

**Congressional Relevance:** Joint Economic Committee: Economic Goals and Intergovernmental Policy Subcommittee; Sen. Lloyd Bentsen.

**Abstract:** Pursuant to a congressional request, GAO reviewed: (1) government policies and programs in the United States, Japan, West Germany, France, and the United Kingdom that contribute to the development of electronic and material technologies; (2)

how much research and development (R&D) the U.S. has funded; and (3) each country's overall investment in and organization to support R&D. **Findings/Conclusions:** GAO found that: (1) all five governments have started major programs to develop new electronics technologies, but there were differences among the countries in the emphasis of their R&D efforts; (2) each country has created an extensive relationship with government agencies for performing publicly funded R&D; (3) there is no single agency with the responsibility for supporting the development of technology for use by industry in the United States; and (4) one or two agencies support R&D by universities and industry in each of the other countries. GAO also found that: (1) the governments plan to use very large scale integrated circuits to advance computer capability for purposes such as artificial intelligence; (2) the European governments have provided extensive support for technology development in an effort to make their industries competitive with the United States and Japan; (3) about 65 percent of U.S. support was for defense research; and (4) all five countries have tax provisions that affect private sector R&D.

#### 128090

**[Request for Reconsideration of Denial of Protest Against Air Force Bid Rejection].** B-218615.2. October 8, 1985. 3 pp.

**Decision re:** TCA Reservations, Inc.; by Harry R. Van Cleve, General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** TCA Reservations, Inc.; Department of the Air Force.

**Authority:** 4 C.F.R. 21.12(a). B-218615 (1985). B-217152 (1985). B-219350.2 (1985). B-218422.2 (1985). B-216582 (1984).

**Abstract:** A firm requested reconsideration of a decision denying its protest of the Air Force's rejection of its bid to provide word processing services because it had failed to acknowledge a material amendment. The protester claimed that: (1) the Air Force was responsible for ensuring bidders' timely receipt of amendments; and (2) failure to acknowledge the amendment should be waived as a minor irregularity. GAO had denied the original protest because: (1) the bidder bears the risk of ensuring that it receives and acknowledges solicitation amendments; and (2) failure to acknowledge an amendment renders a bid nonresponsive. In its request for reconsideration, the protester added an allegation that the Air Force had deliberately withheld mailing the amendment in an attempt to eliminate bidders. GAO noted that the allegation was based on inference, which is insufficient to support a finding of impropriety. Accordingly, since the protester failed to present any facts, legal arguments, or errors of law not previously considered, the prior decision was affirmed.

#### 128098

**[Protest of Army Contract Award for Telephone System Installation].** B-219644.2. October 9, 1985. 3 pp.

**Decision re:** Standard Elektrik Lorenz Aktiengesellschaft; by Jerold D. Cohen, (for Robert M. Strong, Deputy Associate General Counsel), GAO Office of the General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** Standard Elektrik Lorenz Aktiengesellschaft; Department of the Army.

**Authority:** 4 C.F.R. 21.2(a). B-218338 (1985). B-219096 (1985).

**Abstract:** A firm protested an Army contract award for the installation of telephone systems, alleging that: (1) there were improprieties in the solicitation; (2) the Army failed to conduct a preaward survey; and (3) the Army revealed its prices to the other offerers. GAO found that: (1) the protester failed to timely file its protests concerning the alleged improprieties in the solicitation

and the lack of a preaward survey; and (2) the allegation that the Army revealed the protester's prices was based on unsupported speculation and did not warrant further consideration. Accordingly, the protest was dismissed.

#### 128102

**[Protest of NBS Contract Award for Computer System].** B-219896. October 8, 1985. 5 pp.

**Decision re:** Potomac Systems Resources, Inc.; by Seymour Eφος, (for Harry R. Van Cleve, General Counsel).

**Contact:** Office of the General Counsel.

**Organization Concerned:** Potomac Systems Resources, Inc.; Telegraphics, Inc.; Department of Commerce: National Bureau of Standards.

**Authority:** Walsh-Healey Act (Government Contracts) (41 U.S.C. 35 et seq.). 4 C.F.R. 21.3(f)(9). F.A.R. 52.215-10. B-218348.2 (1985). B-213429 (1984). B-210699 (1983). B-208757.2 (1983).

**Abstract:** A firm protested a contract award to another firm under a National Bureau of Standards (NBS) solicitation for computer equipment and services. NBS rejected the protester's third best and final offer because it was late and did not unequivocally offer to provide the required items within the required delivery schedule. The protester contended that: (1) it timely delivered the offer but NBS did not immediately apply a time stamp because the individual that carried the offer had a brief conversation with an agency employee just before the employee applied the stamp; (2) even if its third best and final offer were disregarded, its previous best and final offers established its intent to deliver the required items within 120 days of the date NBS awarded the contract; and (3) the awardee misrepresented its status as a regular dealer or manufacturer under the Walsh-Healey Act. GAO held that: (1) the protester failed to establish that it tendered the offer prior to the deadline; (2) NBS properly refused to consider the late offer; (3) NBS properly determined that none of the protester's best and final offers unequivocally committed the protester to meeting the specified delivery schedule; and (4) it would not consider the awardee's status under the act because the protester did not allege that NBS violated the procedural requirements of the act. Accordingly, the protest was denied in part and dismissed in part.

#### 128109

**Veterans Administration Financial Management Profile.** AFMD-85-34; B-219894. September 20, 1985. 85 pp. plus 21 appendices (91 pp.).

**Report to Sen. Frank H. Murkowski, Chairman, Senate Committee on Veterans' Affairs;** by Frederick D. Wolf, Director, GAO Accounting and Financial Management Division.

**Refer to AFMD-85-35/35A, February 1985, Accession Number 126342.**

**Issue Area:** Internal Control and Financial Management System Audits: Federal Accounting Systems' Compliance With GAO and Other Requirements (7402).

**Contact:** Accounting and Financial Management Division.

**Budget Function:** Financial Management and Information Systems: Accounting Systems in Operation (998.1).

**Organization Concerned:** Veterans Administration.

**Congressional Relevance:** Senate Committee on Veterans' Affairs; Sen. Frank H. Murkowski.

**Authority:** Federal Managers' Financial Integrity Act of 1982. Prompt Payment Act. Department of Housing and Urban Development-Independent Agencies Appropriation Act, 1981. Department of Housing and Urban Development-Independent Agencies Appropriation Act, 1983 (P.L. 97-272). Department of Housing and Urban Development-Independent Agencies

Appropriation Act, 1984 (P.L. 98-45). P.L. 93-82. P.L. 97-377. OMB Circular A-123. H. Rept. 96-1476. H. Rept. 97-980. H. Rept. 97-959. H. Rept. 98-223. S. Rept. 98-152. 38 U.S.C. 3115.

**Abstract:** Pursuant to a congressional request, GAO reviewed the Veterans Administration's (VA) financial management systems to: (1) identify and describe the automated financial management systems; (2) identify internal control and automated data processing (ADP) problems in selected systems; (3) review VA initiatives to strengthen financial management; and (4) rank the importance of the automated financial system projects now being developed. **Findings/Conclusions:** GAO found that: (1) VA managers were not getting reliable financial information needed to effectively carry out and report on the financial aspects of VA program and administrative operations; (2) VA did not maintain a consolidated agencywide ledger; (3) the systems that support planning for medical facility construction projects did not produce timely, accurate information needed to develop effective plans; and (4) budget development timeframes precluded the use of the actual financial results of the preceding year's program. GAO also found that: (1) VA financial management systems did not support effective internal controls; (2) general ADP controls did not support the accurate processing of financial information; (3) tests of new or modified computer programs were not adequate to ensure that programs were implemented properly; (4) controls over information received for processing could not ensure that all information was actually processed; and (5) VA planned a 5-year ADP and telecommunications project for the development of 52 major automated systems and 5 major procurements of computer and other ADP equipment.

#### 128110

**[Request for Reconsideration of Dismissal of Protest Against Army Procurement].** B-219305.3. October 11, 1985. 3 pp.

**Decision re:** VCA Corp.; by Seymour Eφος, (for Harry R. Van Cleve, General Counsel).

**Contact:** Office of the General Counsel.

**Organization Concerned:** VCA Corp.; Department of the Army.

**Authority:** 4 C.F.R. 21.3(f)(1). 57 Comp. Gen. 703. 58 Comp. Gen. 54. F.A.R. 49.402-3(c). B-219305.2 (1985). B-218809 (1985).

**Abstract:** A firm requested reconsideration of the dismissal of its protest against the Army's decision to obtain microcomputer systems from the second low bidder in order to satisfy the requirements remaining under a defaulted contract for the systems because the urgent need for the equipment would not permit a new competition. In its request for reconsideration, the protester contended that: (1) the default termination and the original decision were incorrect since its performance indicated that it could satisfy the agency's needs in the required time; (2) there was no basis to award a sole-source contract to an alternate supplier; (3) since the original delivery date was waived, the agency was required to set a new delivery date; (4) it should have been included in the recompetition since it could have met the revised delivery schedule; and (5) the agency retained possession of the computer systems it delivered and refused to pay for them. GAO has held that: (1) the ordering of requirements for a reprocurement from the second low bidder on the original solicitation is acceptable where there is a short time span between the original competition and the default; (2) under the circumstances, the agency was not required to conduct a new competition; and (3) contentions of improper termination of a contract and possession and payment of equipment are matters of contract administration which it will not consider. GAO found that the protester had not provided factual or legal grounds on which to reverse or modify the prior decision. Accordingly, the prior decision was affirmed.

#### 128111

**[Comments on FAR Amendment].** B-219923. October 11, 1985. 2 pp.

**Letter to** Margaret A. Willis, FAR Secretariat, General Services Administration; by Harry R. Van Cleve, General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** General Services Administration.

**Authority:** Small Business and Federal Procurement Competition Enhancement Act of 1984 (P.L. 98-577). Department of Defense Authorization Act, 1985 (P.L. 98-525). F.A.R. 27.4. 50 Fed. Reg. 36888. B-194986 (1980).

**Abstract:** Comments were requested on a proposal to amend a section of the Federal Acquisition Regulation to: (1) implement recently enacted legislation concerning government and contractor interests in data and copyrights; and (2) prescribe policies for the acquisition of data. GAO found that the proposed amendment needs to: (1) define when data and software are proprietary because they were developed at private expense; and (2) indicate what the government expects to receive by requiring a software contractor to deliver form, fit, and function data.

#### 128117

**Report on Evaluation of Lapsize Computers.** July 1985. 7 pp. plus 2 appendices (43 pp.).

by George W. Liao, GAO Office of Information Resources Management, LaRonda Parker, GAO Office of Information Resources Management.

**Contact:** Office of Information Resources Management.

**Organization Concerned:** General Accounting Office.

**Abstract:** A study was conducted to determine which lapsize microcomputers would best meet the needs of GAO auditors and evaluators. **Findings/Conclusions:** GAO has found that there is a need for light-weight, portable computers to perform many of its tasks, and many lapsize computers would satisfy these needs and would be compatible with existing computer resources. The computers studied could logically be divided into three groups, and GAO found that: (1) one group includes computers which will run standard software and have disk drives, but they are the heaviest and least portable; (2) another group of computers has smaller disk drives and the computers are lighter, more compact, more rugged, and have greater storage capacity, but they are more expensive, require versions of software that are not yet commercially available, and will require costly data transfer; and (3) a third group includes the lightest and most compact machines, but the computers do not have built-in disk drives and do not run standard software. The evaluation team found that eight machines with built-in disk drives passed its technical evaluation; however, only four of these machines and three of the machines without built-in disk drives are suitable for GAO needs.

#### 128139

**[Improving the Quality of Social Security Administration Notices].** HRD-85-96. August 29, 1985. 4 pp. plus 2 enclosures (5 pp.).

**Report to** Martha A. McSteen, Acting Commissioner, Social Security Administration; by Joseph F. Delfico, Associate Director, GAO Human Resources Division.

**Issue Area:** Income Security: Improving SSA Service to the Public While Recognizing Budgetary Constraints (5002).

**Contact:** Human Resources Division.

**Budget Function:** Income Security: General Retirement and Disability Insurance (601.0).

**Organization Concerned:** Social Security Administration.

**Congressional Relevance:** House Committee on Appropriations: Labor, Health and Human Services, and Education Subcommit-

Appropriation Act, 1984 (P.L. 98-45). P.L. 93-82. P.L. 97-377. OMB Circular A-123. H. Rept. 96-1476. H. Rept. 97-980. H. Rept. 97-959. H. Rept. 98-223. S. Rept. 98-152. 38 U.S.C. 3115.

**Abstract:** GAO reviewed the Social Security Administration's (SSA) Clear Notices Project to determine whether: (1) improved notices are likely to result from the effort; and (2) more could be done to help produce clear notices. **Findings/Conclusions:** GAO found that 5 of the 12 initiatives of the project, which was established in April 1984 and is scheduled to end September 30, 1986, have been completed. The completed initiatives include: (1) the standardization of notice content; (2) the development of an agencywide format; and (3) the cataloging of notice language. SSA is still revising existing notices to meet notice standards and is testing proposed notice language with notice recipients. However, the revision of initial claims notices for the retirement, survivors, and disability insurance programs will involve the implementation of an automated claims process in field offices which is not expected to be completed until 1988. GAO found that the changes in language and format which the project has produced to date have improved the clarity of notices; however, SSA does not periodically evaluate the clarity of its notices or solicit feedback from its clients. GAO believes that: (1) SSA management needs client feedback on the clarity of the notices; and (2) field testing proposed notice language would be prudent. **Recommendation To Agencies:** The Acting Commissioner of Social Security should develop and implement a strategy to obtain periodic feedback from SSA clients on the clarity of SSA notices and use such feedback to systematically evaluate SSA progress in improving and maintaining notice clarity.

#### 128158

*Department of Energy's Second-Year Implementation of the Federal Managers' Financial Integrity Act.* RCED-86-14; B-216946. October 17, 1985. 46 pp. plus 3 appendices (13 pp.). Report to John S. Herrington, Secretary, Department of Energy; by J. Dexter Peach, Director, GAO Resources, Community, and Economic Development Division.

**Issue Area:** Internal Control and Financial Management System Audits: Effectiveness of Federal Agencies in Implementing the Federal Managers' Financial Integrity Act (7401).

**Contact:** Resources, Community, and Economic Development Division.

**Budget Function:** Financial Management and Information Systems: Accounting Systems in Operation (998.1).

**Organization Concerned:** Department of Energy.

**Authority:** Federal Managers' Financial Integrity Act of 1982 (31 U.S.C. 3512(b)). Accounting and Auditing Act (31 U.S.C. 3512(a)(3)). Department of Energy Organization Act (P.L. 95-91). OMB Circular A-71, Transmittal Memo No. 1.

**Abstract:** GAO evaluated the Department of Energy's (DOE) implementation of the Federal Managers' Financial Integrity Act (FIA), including: (1) improvements in internal controls and the process DOE uses to evaluate and correct control weaknesses; (2) the status of the DOE major accounting systems and evaluations made to determine if they conform to GAO requirements; and (3) the accuracy and completeness of the Secretary's annual report. **Findings/Conclusions:** GAO found that DOE is making reasonable progress in implementing an internal control evaluation process that complies with Office of Management and Budget (OMB) guidelines. DOE has improved controls in four of the five areas of material weakness that it had identified. While GAO did not identify any material weaknesses not reported by DOE, it concluded that DOE needs to increase its internal control testing. In addition, GAO found that, in some instances: (1) vulnerability assessments and internal control reviews were not

performed according to DOE guidelines; and (2) although DOE has developed a comprehensive plan for reviewing its accounting systems for conformance with GAO standards, it did not adequately describe the scope of accounting system evaluations performed, did not adequately document evaluation results, and did not sufficiently test the systems. Finally, although its 1984 annual report stated that DOE had reasonable assurance that its systems of internal controls met FIA objectives and that its accounting systems conform to the Comptroller General's principles and standards, GAO concluded that DOE does not have an adequate basis for these assurances without better evidence based on sound internal control reviews and checks to determine that its systems are working as intended. **Recommendation To Agencies:** The Secretary of Energy should direct the Assistant Secretary for Management and Administration to amend the DOE FIA order to define what constitutes a closed internal control recommendation. In communicating this amended guidance to managers throughout DOE, the Assistant Secretary should emphasize the need to ensure that internal control weaknesses are corrected before they are dropped from the tracking system and periodically follow up on corrective actions to ensure that problems have been fixed. The Secretary of Energy should direct the Assistant Secretary for Management and Administration to ensure that managers are aware of the requirement to evaluate automatic data processing internal controls and the guidance that is now available. The Secretary of Energy should direct the Assistant Secretary for Management and Administration to train personnel to perform vulnerability assessments and internal control reviews according to DOE requirements. The Secretary of Energy should direct the Assistant Secretary for Management and Administration to require supervisory managers to perform quality assurance reviews of internal control reviews and certify that they have assurance that the internal control reviews comply with OMB and DOE guidance. The Secretary of Energy should direct the Assistant Secretary for Management and Administration to establish guidelines for supervisory quality assurance reviews of completed vulnerability assessments so that they are conducted according to DOE guidance and produce valid, consistent assessments. The Secretary of Energy should direct the Assistant Secretary for Management and Administration to implement a corrective action tracking system that will report to management whether implementation of planned corrective action of identified system deficiencies has been effective. The Secretary of Energy should direct the Assistant Secretary for Management and Administration to clarify guidance regarding coverage of integrated contractors to ensure that funds are properly accounted for and controlled. The Secretary of Energy should direct the Assistant Secretary for Management and Administration to clarify accounting system review guidelines to specify the types of documentation needed for the scope and results of the reviews. The Secretary of Energy should not report general conformance with the Comptroller General's principles, standards, and related requirements until a more adequate basis has been developed, with accounting systems reviewed in operation to include testing. The Secretary should: (1) list in the FIA annual report those systems that he is not yet in a position to report on conformance; and (2) report on any systems that he has a basis to determine conformance.

#### 128171

*[Protest of Army Rejection of Bid for Computer Printers].* B-220535. October 22, 1985. 2 pp.

**Decision re:** Galaxy Distributing, Inc.; by Ronald Berger, Deputy Associate General Counsel, GAO Office of the General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** Galaxy Distributing, Inc.; Department of the Army.

**Authority:** 63 Comp. Gen. 360. 55 Comp. Gen. 592. B-216862 (1985).

**Abstract:** A firm protested the rejection of its low bid as nonresponsive under an Army solicitation for computer printers. The Army rejected the protester's bid because its descriptive literature contained a legend stating that its specifications were subject to change without notice. The protester contended that: (1) its previous bids had never been rejected because of similar legends in its descriptive literature; and (2) the phrase is included on almost all specification sheets and manufacturers do not permit its removal. GAO noted that any statement that specifications are subject to change is a material deficiency rendering the bid nonresponsive, and exceptions have only been permitted if it was clear that the bidder was not reserving the right to change the offered material or to deviate from the government's material requirements. GAO found that: (1) the Army had advised bidders to submit complete descriptive literature or their bids would be considered nonresponsive; (2) the legend on the protester's literature reserved the manufacturer's right to alter its product's specifications and granted the protester the right to supply units with characteristics not listed in the literature; and (3) the fact that an agency may have erroneously accepted the protester's bids in the past was not a justification for repeating the error. Accordingly, the protest was dismissed.

#### 128186

**After the Criminal Fine Enforcement Act of 1984--Some Issues Still Need To Be Resolved.** GGD-86-2; B-219509. October 10, 1985. Released October 23, 1985. 42 pp. plus 6 appendices (16 pp.). Report to Sen. Alfonse M. D'Amato; by William J. Anderson, Director, GAO General Government Division.

**Issue Area:** Administration of Justice: Other Issue Area Work (4791).

**Contact:** General Government Division.

**Budget Function:** Administration of Justice: Federal Litigative and Judicial Activities (752.0).

**Organization Concerned:** Department of Justice; Administrative Office of the United States Courts.

**Congressional Relevance:** Sen. Charles H. Percy; Sen. Alfonse M. D'Amato.

**Authority:** Criminal Fine Enforcement Act of 1984 (18 U.S.C. 3565 et seq.; P.L. 98-596). 28 C.F.R. 171. DOJ Order 1034-83. H.R. 5846 (98th Cong.). S. 1976 (98th Cong.). Fed. R. Crim. P. 32(c). Fed. R. Civ. P. 69a. 18 U.S.C. 401.

**Abstract:** Pursuant to a congressional request, GAO reviewed Department of Justice and Administrative Office of the U.S. Courts policies and procedures for tracking, monitoring, collecting, and enforcing criminal fines. **Findings/Conclusions:** GAO found that: (1) many offenders do not pay their fines; (2) there were no formal procedures governing the collection process; (3) probation officers do not obtain financial information to support a conclusion about the offender's financial status; (4) P.L. 98-596 requires the court to consider several factors in determining whether to impose a fine and the amount of the fine, including the defendant's income, earning capacity, and financial resources; and (5) U.S. attorneys' offices do not have the information needed to enforce fine payments because the courts do not routinely provide them with such information. GAO also found that: (1) a procedure is needed to deal with the changes in an offender's ability to adhere to installment payments established by the court; (2) five U.S. attorneys' offices did not have a record of fines imposed for about 40 percent of the fines sampled; (3) both the U.S. Attorneys' Office and the probation office are responsible for monitoring fines, but information is not shared between the two offices; (4) criminal fines are not collected promptly and effectively because enforcement techniques are not used to com-

pel payment; (5) Justice guidelines do not provide the U.S. attorney collection units with established requirements as to when and how specific enforcement techniques should be used and how; and (6) probation offices are required to report to the court on any unpaid fine, but the law does not set a timeframe for reporting. **Recommendation To Agencies:** To eliminate duplication of the gathering of financial data and enhance the collection and enforcement of criminal fines, the Director of the Administrative Office of the U.S. Courts and the Attorney General should work together to develop a standard court financial report form that can be shared with U.S. attorneys' offices. To eliminate duplication of the gathering of financial data and enhance the collection and enforcement of criminal fines, the Director of the Administrative Office of the U.S. Courts and the Attorney General should work together to develop, in conjunction with the Judicial Conference, guidance on permitting the probation offices to disseminate financial information to the U.S. attorneys' offices. The Attorney General, working with the Director of the Administrative Office of the U.S. Courts, should develop mechanisms for establishing a central system for reporting, tracking, and accounting for all court-imposed criminal fines. If this is agreed upon, existing procedures should be revised to assign responsibility for performing these functions. The Attorney General and the Director of the Administrative Office of the U.S. Courts should work together to establish a policy on when enforcement techniques should be used by the U.S. attorneys' offices and the probation offices. This policy should include timeframes for accomplishing critical steps in the enforcement process.

#### 128188

**[Tax Information Safeguard Activity Annual Report].** GGD-85-71; B-215208. August 23, 1985. 5 pp. plus 1 enclosure (58 pp.). Report to Guerry Notte, Director, Internal Revenue Service: Disclosure and Security Division; by Johnny C. Finch, Senior Associate Director, GAO General Government Division.

**Issue Area:** Tax Policy and Administration: Other Issue Area Work (4691).

**Contact:** General Government Division.

**Budget Function:** General Government: Tax Administration (803.1).

**Organization Concerned:** Internal Revenue Service: Disclosure and Security Division; Internal Revenue Service.

**Authority:** GAO Order 0135.1.

**Abstract:** GAO reviewed the Internal Revenue Service's (IRS) tax information safeguard activities for the calendar year ended December 31, 1984, to assess: (1) significant changes in safeguard procedures or authorized access to tax return information; (2) any changes or enhancements to physical and computer security measures used to safeguard tax information; and (3) the results of internal inspections conducted to ensure that written procedures were followed. **Findings/Conclusions:** GAO found that: (1) GAO Order 0135.1 did not reflect any major change in the safeguard procedures described in the safeguard activity annual report submitted in June 1984; (2) two new provisions were added to the order to further emphasize the importance of preserving the confidentiality of tax information; (3) one new provision stated that employees must pass a background investigation before having access to tax information; and (4) a second provision stipulated that employees assigned to jobs requiring access to tax information will not engage in outside employment involving the preparation of tax returns. GAO also found that: (1) the Office of Security and Safety is responsible for inspecting safeguards and reporting the results to the head of the division or office involved; (2) access to tax returns and tax information was limited to those employees who were specifically authorized; and (3) the procedures followed by its staff disclosed no safeguard problems requiring procedural change.

128194

*[Protest of NSA Contract Award for Computer Systems]*. B-219435. October 24, 1985. 5 pp.  
*Decision re: Digital Equipment Corp.*; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

**Contact:** Office of the General Counsel.

**Organization Concerned:** Digital Equipment Corp.; National Security Agency/Central Security Service.

**Authority:** 4 C.F.R. 21.2(b)(1). 4 C.F.R. 21.3(f)(5). 60 Comp. Gen. 548. F.A.R. 3.501-2(a). F.A.R. 15.804. B-203781.2 (1982). B-207314 (1982). B-213023 (1984). B-213135 (1984). B-216113 (1985). B-217479 (1985). B-218414.2 (1985).

**Abstract:** A firm protested a National Security Agency contract award for computer systems, contending that the award was improper because: (1) the awardee's proposed cost was unreasonably low and may have represented an attempt to buy in; (2) the solicitation specifications restricted competition; (3) the awardee's proposal should have been rejected because certain items it offered were not commercially available; and (4) the contracting officer improperly exempted the awardee from a requirement to submit certified cost or pricing data. GAO has held that: (1) matters concerning unreasonably low bids involve contracting officer responsibility determinations which GAO will not consider absent a showing of fraud or bad faith; and (2) the fact that a bid may represent an attempt to buy in provides no legal basis for objecting to the award. GAO found that the allegation of restrictive specifications was untimely since, under bid protest regulations, protests based on alleged solicitation improprieties must be filed prior to the closing date for receipt of proposals. Finally, GAO has held that: (1) the determination of whether a product is commercially available is largely within the discretion of the contracting officer; and (2) an agency need not require cost or pricing data for the purpose of determining whether offered prices are too low. Accordingly, the protest was dismissed in part and denied in part.

128202

*Strong Leadership Needed To Improve Management at the Department of Labor*. HRD-86-12; B-219199. October 21, 1985. 186 pp. plus 1 appendix (8 pp.).

*Report to Congress*; by Charles A. Bowsher, Comptroller General.

**Issue Area:** Income Security: Effectiveness of Administration and Enforcement of ERISA's Employee Benefit Protection Provisions (5012).

**Contact:** Human Resources Division.

**Budget Function:** Education, Training, Employment, and Social Services: Other Labor Services (505.0).

**Organization Concerned:** Department of Labor.

**Congressional Relevance:** Congress.

**Authority:** Job Training Partnership Act (29 U.S.C. 1501 et seq.). Antideficiency Act (31 U.S.C. 1514). Comprehensive Employment and Training Act of 1973. Employee Retirement Income Security Act of 1974. Federal Managers' Financial Integrity Act of 1982. Paperwork Reduction Act of 1980. Labor-Management Reporting and Disclosure Act of 1959. Fair Labor Standards Act of 1938. Regulatory Flexibility Act. Property and Administrative Services Act. Competition in Contracting Act of 1984. Mine Safety and Health Amendments Act of 1977 (Federal). Occupational Safety and Health Act of 1970. Debt Collection Act of 1982. Employees' Compensation Act (Injuries). Single Audit Act of 1984. Social Security Act (42 U.S.C. 502 et seq.). Unemployment Tax Act (26 U.S.C. 3304). 41 C.F.R. 101-36.5. Executive Order 12352. F.A.R. 7.102. F.A.R. 9.101. OMB Circular A-102 Attach. P. OMB Circular A-34.

**Abstract:** GAO reviewed how management could be improved at the Department of Labor by: (1) identifying and handling emerging issues; (2) minimizing vulnerability in implementing and controlling management systems for efficient and effective program delivery; and (3) operating financial, procurement, and automated data processing systems in a business-like way. **Findings/Conclusions:** GAO found that Labor had no systematic, departmentwide, long-range policy planning process in such problem areas as: (1) determining how best to use the agency's investigators to achieve a credible enforcement program of pension plans; (2) reducing the lengthy time involved in issuing regulations; and (3) integrating the acquisition and use of automated data processing resources without unduly constraining component operations. GAO also found that the Secretary generally did not identify key priorities or systematically track progress; however, where he did identify priorities, results were achieved. In addition, GAO found that: (1) information systems did not always provide sufficient data on mission attainment; (2) the monitoring of programs primarily operating at the state and local levels may not be identifying vulnerable areas; (3) audits, reviews, and evaluations were often not perceived by program managers as identifying and resolving problems; (4) the adverse effect of reductions in force might have been lessened if the agency had better identified and planned for long-term staffing needs; (5) Labor's training and management development programs lacked credibility among many program managers; and (6) Labor has not operated key support functions such as financial management, automatic data processing, procurement, and productivity improvement as effectively or efficiently as possible. **Recommendation To Congress:** Congress should consider the need for: (1) stronger concern for enhancing managerial direction and control; (2) better accountability for agencywide management functions; and (3) more continuity in the top management team. **Recommendation To Agencies:** To strengthen the Department's direction by institutionalizing key management improvements, the Secretary of Labor should: (1) show strong secretarial support for and interest in an effectively managed, efficiently operated, unified department; (2) develop a long-range planning process, to help ensure that desired program and support policy decisions are achieved in a planned and orderly fashion; (3) identify and monitor key secretarial goals and objectives on a more integrated and systematic basis; (4) emphasize resolving longstanding problems requiring attention; (5) show strong concern for attracting, developing, and retaining a highly qualified, motivated, and efficient departmental work force; and (6) designate a key official to oversee the development and use of essential management systems, monitor the development and use of key performance data, including results of audits, reviews, and evaluations, and ensure accountability, performance, and a quality work force. The Secretary of Labor should establish a special committee to determine what can be done to expedite Labor's rulemaking process, develop recommendations and a strategy for implementation, and focus attention on correcting the problem. The Secretary of Labor should make the public aware that, in certain areas, it could be several years before standards are established due to their complexity. The Secretary of Labor should enhance its procurement capability by: (1) directing Labor's procurement executive to develop a long-term plan for improving the procurement work force and function, including training for program officials or technical personnel who carry out significant procurement functions; (2) holding managers accountable for adhering to the plan; and (3) tracking progress. The Secretary of Labor should enhance its procurement capability by directing procurement managers as well as program managers to work with their personnel offices to focus on enhancing position skills, defining position requirements, and ensuring proper job classification. The Secretary of Labor should enhance its procurement capability by directing the Department's procurement officials to strengthen

efforts already initiated to maximize competition by using presolicitation notices or other means, where feasible. The Secretary of Labor should enhance its procurement capability by directing the Assistant Secretary for Administration and Management to implement a comprehensive automated procurement data system. The Secretary of Labor should enhance its procurement capability by directing the procurement executive to describe the Department's problems and the needed resources required to correct deficiencies in a more complete manner in the next procurement system certification. The Secretary of Labor should enhance its procurement capability by holding managers accountable for preparing annual advanced procurement plans that contain required elements and reflect realistic up-front assessments of needs. The Secretary of Labor should direct the senior information resources management (IRM) official and the Assistant Secretary for Administration and Management to: (1) complete the development of a departmental strategy and automated data processing/telecommunications plan leading to a departmental plan for IRM; (2) improve guidance on conducting inventories and monitor the process of taking the inventory; (3) adequately review and approve/disapprove agency plans, systems needs, requirements, cost/benefit analyses, and proposed deviations from generally accepted testing procedures before systems are acquired or accepted; (4) periodically conduct IRM reviews covering system utilization and potential for functional consolidation; and (5) assess staffing needs to fulfill increased responsibilities. The Secretary of Labor should hold the senior IRM official and other appropriate managers, including program assistant secretaries, accountable for: (1) carrying out departmental IRM planning and acquisition requirements, including preparing adequate plans and accurate inventories; (2) preparing adequate needs, requirements, and cost/benefit analyses before systems are acquired; and (3) taking appropriate action to periodically review system utilization and avoid unnecessary duplication of equipment and systems and enhance systems compatibility and interoperability within Labor. To ensure that appropriate corrective actions are taken, the Secretary of Labor should direct the Assistant Secretary for Mine Safety and Health to revise the Mine Safety and Health Administration's (MSHA) information system to provide periodic reports showing the number of inspections required, planned, and performed during the year. To ensure that appropriate corrective actions are taken, the Secretary of Labor should direct the Assistant Secretary for Mine Safety and Health to direct MSHA field managers to give more emphasis to mandatory inspections. To ensure that appropriate corrective actions are taken, the Secretary of Labor should direct the Assistant Secretary for Mine Safety and Health to identify ways to improve productivity, particularly that of the inspectors. To ensure that appropriate corrective actions are taken, the Secretary of Labor should direct the Assistant Secretary for Mine Safety and Health to explore the feasibility of reallocating staff among district offices. To ensure that appropriate corrective actions are taken, the Secretary of Labor should direct the Assistant Secretary for Mine Safety and Health to determine whether additional inspectors will be necessary to conduct the required number of inspections and if so, take appropriate steps to secure the additional number needed. The Secretary of Labor should periodically track MSHA progress and provide whatever support is necessary to enable MSHA to comply with the law. For the long term, the Secretary of Labor should consider again seeking legislation amending section 103(a) of the Federal Mine Safety and Health Act to give MSHA more flexibility in determining the frequency of regular inspections based on such factors as injury and fatality rates, nature of mining operations, previous compliance status, and the number of miners employed. The Secretary of Labor should direct the Assistant Secretary for Employment and Training, in cooperation with the Office of the Inspector General (OIG) and other appropriate departmental officials, to assess Job Training Partnership Act (JTPA) monitoring mechanisms at federal and state

levels to ensure that they are working as designed, are adequate to ensure that the state fiscal control and administration program will be able to identify and correct internal control problems if they still exist, and provide reasonable assurance that federal and state control objectives are being achieved. The Secretary of Labor should direct the Assistant Secretary for Employment and Training, in cooperation with OIG and other appropriate departmental officials, to improve its vulnerability assessment process to ensure that it is adequate for determining the vulnerability of JTPA. The Secretary of Labor should direct the Assistant Secretary for Employment and Training, in cooperation with OIG and other appropriate departmental officials, to work with the Office of Management and Budget (OMB) to resolve state officials' concerns regarding JTPA audits at the state and service delivery levels. The Secretary of Labor should direct the Assistant Secretary for Employment and Training to develop a comprehensive oversight strategy that clearly shows how each monitoring mechanism relates, what the results will be used for, and who is responsible for carrying out the oversight function. The Secretary of Labor should direct the Assistant Secretary for Employment and Training to work with the Assistant Secretary for Administration and Management to evaluate and possibly redesign its vulnerability assessment instrument and process for unemployment insurance to ensure that they produce reliable results and more completely cover the program. The Secretary of Labor should address program managers' negative perceptions regarding the usefulness of internal and external audits, reviews, and evaluations. The Secretary of Labor should reassess the emphasis given to program evaluation within the Department to determine whether additional evaluations of key departmental activities would enable the Secretary to make more informed policy decisions and better control operations. The Secretary of Labor should direct the Assistant Secretary for Administration and Management to develop comprehensive work force planning policies and guidance under which agencies are required to establish individually tailored work force planning programs. Using its data base on Labor's work force, the Secretary should periodically have the Directorate of Personnel provide agencies with analytical information on critical issues that the Office of the Assistant Secretary for Administration and Management (OASAM) identified relating to: (1) work force characteristics; (2) internal staff movement; (3) training and developmental needs; (4) turnover and recruitment data; and (5) data on performance appraisals and performance-related actions relating to their respective work forces. The Secretary of Labor should hold managers within each agency more accountable for carrying out their work force management responsibilities with regard to departmental and agency policies and guidance on position management, classification, and staffing. The Secretary of Labor should direct the Assistant Secretary for Administration and Management, in cooperation with agencies, to: (1) establish appropriate standards for filling vacancies; (2) establish procedures for monitoring the staffing process; and (3) develop strategies for dealing with identified problem areas. The Secretary of Labor should require that agencies establish, with OASAM guidance and assistance, more systematic procedures for developing employees for supervisory and management positions. The Secretary of Labor should require more rigorous implementation of training needs assessments and course evaluation methods that identify current and future training needs, so that agency and programmatic requirements are satisfied. The Secretary of Labor should strengthen performance management throughout the Department by requiring each agency to review the operations of its appraisal systems with assistance and coordination provided by OASAM to ensure that: (1) performance expectations are accurate; (2) personnel actions are based on employee performance; and (3) wide variations in the application of Labor's policies are assessed and appropriately addressed. The Secretary of Labor should strengthen performance management throughout the Department by directing

OASAM, in cooperation with Labor agencies, to assess supervisory training needs in the area of performance management and provide training to meet those needs. The Secretary of Labor should implement a more systematic productivity improvement effort by holding agency managers accountable for designating focal points, demonstrating top-level support, and preparing and meeting productivity-related goals, objectives, and plans. The Secretary of Labor should implement a more systematic productivity improvement effort by requiring managers to develop quantifiable, or at least observable, measures for as many positions as practicable in the department. Included in these, to the extent possible, should be customer and quality of service measures. The Secretary of Labor should implement a more systematic productivity improvement effort by directing program managers to routinely perform comparative trend and productivity analyses for their field offices. The Secretary of Labor should implement a more systematic productivity improvement effort by providing effective mechanisms and incentives for identifying productivity opportunities. These should include holding managers accountable for appropriately addressing suggestions made, and recognizing through awards, awareness of any contributions toward increased productivity. Specific emphasis should be given to identifying and assessing enhancement opportunities available through increased use of computers. To strengthen control over funds, the Secretary of Labor should hold managers accountable for complying with the Department's Administrative Control of Fund procedures to ensure that: (1) agency heads and program managers issue obligational authority within OMB apportionment; (2) agency operating officials do not incur obligations without having obligation authority; (3) agency budget officers promptly issue and distribute their limitations to limitation holders and to OASAM for recording in the accounting records; (4) the OASAM Office of Accounting records all agency limitations when received; (5) agency budget officers, OASAM, and regional administrators do not allow obligations to exceed limitations issued; (6) agency operating officials review fund status in order to minimize deficit limitation balances; and (7) the OASAM Office of Accounting notifies, in writing, responsible officials when agency limitations have a deficit balance. The Secretary of Labor should direct the Assistant Secretary for Administration and Management to: (1) periodically reevaluate the integrated accounting system (IAS) financial management reports to ensure that they effectively meet managers' needs; (2) determine the comparative data needs of managers that could be met by the IAS reporting process as part of the overall report reevaluation effort; and (3) investigate the extent and causes of specific accounting document coding problems and their impact on report accuracy. The Secretary of Labor should hold agency heads and the Department's Comptroller accountable for carrying out departmental policies governing the approval of financial management improvement projects to ensure effective departmental control over them. The Secretary of Labor should direct the Assistant Secretary for Occupational Safety and Health to ensure that accounts receivable from penalties are adequately controlled and accounted for by requiring that area office receivables are validated and updated when implementing the new Penalty Accountability System. The Secretary of Labor should direct the Assistant Secretary for Occupational Safety and Health to ensure that accounts receivable from penalties are adequately controlled and accounted for by requiring that software problems in the new system are resolved to enable processing of penalty adjustments. The Secretary of Labor should direct the Assistant Secretary for Occupational Safety and Health to ensure that accounts receivable from penalties are adequately controlled and accounted for by requiring that interim measures are established to improve the reporting of receivables until the new system is working properly and implemented at all area offices. The Secretary of Labor, in order to adequately assess whether the Department's accounting systems conform with the Comptroller General's principles,

standards, and related requirements, should direct the Assistant Secretary for Administration and Management to provide for: (1) departmental monitoring of agency system review efforts; and (2) conformance testing as part of agency accounting system reviews. The Secretary of Labor should direct the Assistant Secretary for Administration and Management to ensure that planned system enhancements include provisions for prompt recording, reconciling, and correctly reporting capitalized property. The Secretary of Labor should direct the Assistant Secretary for Administration and Management to ensure that the Office of Supply and Property Management provides for adequate separation of duties in the physical inventory process.

#### 128205

*[Protest of Air Force Contract Award for Operation and Maintenance Services]*. B-219687. October 22, 1985. 3 pp.

*Decision* re: SelectTech Services Corp.; by Robert M. Strong, Deputy Associate General Counsel, GAO Office of the General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** SelectTech Services Corp.; Technology/Scientific Services, Inc.; Department of the Air Force.

**Authority:** 4 C.F.R. 21.2. 4 C.F.R. 21.0(e). B-213009 (1984). B-213458 (1984).

**Abstract:** A firm protested an Air Force contract award for operation and maintenance services, alleging improprieties in a solicitation amendment requiring signed statements of availability from key personnel not presently employed by the offerer. In a letter to the Air Force, the protester had objected to providing signed statements from the incumbent contractor's current employees. The Air Force had responded by issuing an amendment requiring such statements and establishing a closing date for best and final offers. GAO found that, even if the firm's letter was not considered an agency-level protest, its protest against an alleged impropriety incorporated by an amendment to a solicitation was filed after the next closing date for receipt of proposals following incorporation and was, therefore, untimely. Accordingly, the protest was dismissed.

#### 128208

*[Protest of Interior RFP for Procurement of Computers and Related Software]*. B-219797. October 23, 1985. 4 pp.

*Decision* re: Environmental Systems Research Institute; by Robert M. Strong, Deputy Associate General Counsel, GAO Office of the General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** Environmental Systems Research Institute; Department of the Interior.

**Authority:** Competition in Contracting Act of 1984 (31 U.S.C. 3551 et seq.). 4 C.F.R. 21.1. 4 C.F.R. 21.2(a)(3). 4 C.F.R. 21.0(a). B-216472 (1985). B-218424 (1985). B-219370 (1985).

**Abstract:** A firm protested a Department of the Interior solicitation for the procurement of computers and related software as unduly restrictive, contending that Interior's policy decision to continue to fund in-house development of software inhibited commercial efforts to provide this software and was not cost-effective for the government. Interior asked that GAO dismiss the protest, because the protester: (1) failed to set forth a detailed statement of the factual and legal grounds of its protest, and merely challenged Interior's decision to continue to use and improve existing in-house software; and (2) untimely filed a copy

of the protest with it. GAO found that: (1) Interior was not prejudiced by the delay in receiving a copy of the protest; and (2) since the protester was not a potential bidder it was not sufficiently interested to protest. Accordingly, the protest was dismissed.

#### 128213

*Agriculture's Second-Year Implementation of the Federal Managers' Financial Integrity Act.* RCED-86-20; B-216946. October 24, 1985. 37 pp. plus 2 appendices (10 pp.).

Report to John R. Block, Secretary, Department of Agriculture; by J. Dexter Peach, Director, GAO Resources, Community, and Economic Development Division.

Refer to RCED-84-138, June 21, 1984, Accession Number 124477; CED-80-67, February 19, 1980, Accession Number 111697; and CED-81-116, June 19, 1981, Accession Number 115857.

**Issue Area:** Internal Control and Financial Management System Audits: Effectiveness of Federal Agencies in Implementing the Federal Managers' Financial Integrity Act (7401).

**Contact:** Resources, Community, and Economic Development Division.

**Budget Function:** Agriculture (350.0).

**Organization Concerned:** Department of Agriculture.

**Authority:** Federal Managers' Financial Integrity Act of 1982 (31 U.S.C. 3512). Accounting and Auditing Act. OMB Circular A-123.

**Abstract:** GAO reviewed the Department of Agriculture's (USDA) second-year implementation of the Federal Managers' Financial Integrity Act of 1982 to assess: (1) improvements in internal controls and the process used to evaluate and correct control weaknesses; (2) the status of major accounting systems and evaluations; and (3) the accuracy and completeness of the Secretary's annual report on internal controls and accounting systems. **Findings/Conclusions:** GAO found that: (1) although USDA has been correcting known internal control problems and has been improving its system for evaluating and correcting internal control weaknesses, it needs to strengthen techniques for measuring and reducing program vulnerability and monitoring the effectiveness of corrective actions; (2) four USDA agencies have not yet implemented an internal control program consistent with Office of Management and Budget and departmental guidelines; (3) in some instances, reported corrective actions did not correct the problem or were misleading because the action only partially solved the problem; and (4) the methods used by managers to examine program risk were not yielding consistent and reliable results. GAO also found that: (1) most large systems had not been examined using evaluation techniques that test systems in operation; (2) several large systems are undergoing redesign to correct longstanding deficiencies that will take several years to complete; and (3) the Secretary accurately reported that complete assurance could not be given that USDA was meeting the act's requirements because of the large number of uncorrected internal control and accounting weaknesses. **Recommendation To Agencies:** To improve the Department's internal controls, the Secretary of Agriculture should direct the Assistant Secretary for Administration to revise the Department's internal control directive to include requirements for: (1) following up to confirm the effectiveness of corrective actions; and (2) reporting on the status of corrective actions. To improve the USDA internal control program, the Secretary of Agriculture should direct the Assistant Secretary for Administration to revise the internal control guidelines to include minimum standards for: (1) including field locations in the vulnerability assessments and documenting the process; (2) conducting internal control reviews and alternative approaches, including specifying the conditions under which alternatives are acceptable; and (3) using existing automated data proc-

essing guidance. The Secretary of Agriculture should direct the Assistant Secretary for Administration to: (1) review major system development efforts to help ensure that efforts are successful; (2) address GAO principles, standards, and related requirements; (3) meet established timeframes for completion; (4) develop minimum acceptable standards for system evaluation, and provide system reviewers with guidance on how to perform such evaluations and ensure their quality; and (5) sufficiently test accounting systems in operation to determine conformance with the Comptroller General's principles, standards, and related requirements.

#### 128226

*Information on IRS Service Centers in Austin, Texas and Fresno, California.* GGD-85-89; B-220738. September 30, 1985. 59 pp. Report to Rep. J.J. Pickle, Chairman, House Committee on Ways and Means: Oversight Subcommittee; by Johnny C. Finch, Senior Associate Director, GAO General Government Division.

**Issue Area:** Tax Policy and Administration: Other Issue Area Work (4691).

**Contact:** General Government Division.

**Budget Function:** General Government: Tax Administration (803.1).

**Organization Concerned:** Internal Revenue Service: Service Center, Austin, TX; Internal Revenue Service: Service Center, Fresno, CA.

**Congressional Relevance:** House Committee on Ways and Means: Oversight Subcommittee; Rep. J.J. Pickle.

**Abstract:** GAO reviewed Internal Revenue Service (IRS) service centers in Austin, Texas and Fresno, California to: (1) analyze all service center functions; (2) identify problems occurring or likely to occur at the centers, their causes, and possible solutions; and (3) evaluate allegations that both centers inappropriately destroyed taxpayer correspondence. **Findings/Conclusions:** GAO found that both centers experienced problems in controlling their workloads at the beginning of 1985. A number of problems were associated with a new computer system, including: (1) insufficient computer capacity and software; (2) lack of employee familiarity with the new system; and (3) insufficient staff and equipment. GAO also found that: (1) newspaper accounts alleged that the Fresno center destroyed over 50,000 pieces of taxpayer correspondence in order to create the appearance of increased productivity; (2) the allegations arose because the center changed its procedures for resolving taxpayer correspondence to reduce the amount of research performed and amount of return correspondence; and (3) while the center apparently processed the questioned correspondence in accordance with its procedures, these procedures could have left certain taxpayers in doubt about the status of their cases. In addition, GAO found that the Austin center inadvertently destroyed between 4,000 and 6,000 pieces of taxpayer correspondence in December 1984 but: (1) it has since changed its correspondence handling procedures to prevent a recurrence; and (2) the employee who was apparently responsible was no longer employed by IRS.

#### 128229

*[Concerns Regarding the National Security Agency Secure Telephone Program].* NSIAD-86-7; B-220762. October 15, 1985. 4 pp.

Report to Rep. Glenn L. English, Chairman, House Committee on Government Operations: Government Information, Justice, and Agriculture Subcommittee; by Frank C. Conahan, Director, GAO National Security and International Affairs Division.

Refer to Testimony, June 27, 1985, Accession Number 127279; and Testimony, September 18, 1985, Accession Number 127934.

**Issue Area:** Command, Control, Communications, and Intelligence: Provision of Credible, Cost-Effective Capabilities To Satisfy Mission Requirements Through Existing and Planned C3 Systems (6001).

**Contact:** National Security and International Affairs Division.

**Budget Function:** National Defense: Telecommunications and Radio Frequency Spectrum Use (Military-Related) (051.4).

**Organization Concerned:** National Security Agency/Central Security Service.

**Congressional Relevance:** House Committee on Government Operations; Government Information, Justice, and Agriculture Subcommittee; Rep. Glenn L. English.

**Authority:** National Security Decision Directive 145.

**Abstract:** In response to a congressional request, GAO identified the major issues regarding the National Security Agency secure telephones program. **Findings/Conclusions:** Current plans are to replace the STU-II, the secure telephones now in use, with lower cost STU-III telephones. The government has already awarded development contracts for the telephones and plans to award production contracts in March 1986, at a total cost of about \$82 million. In addition to having applicability to national security information, the secure telephones will also have a commercial market, which should result in a reduction in its unit price. GAO found that: (1) the need for additional acquisition of STU-II's is questionable because final delivery is scheduled to begin only 2 or 3 months before the planned installation cut-off date, which is 6 months before the scheduled delivery of the first STU-III's; (2) criteria are needed for determining the number of new phones that will be needed, particularly for third priority use, which is to protect unclassified but sensitive national security-related information; and (3) telephones purchased directly by defense contractors on a reimbursable basis might cost more than if they were provided to the contractors as government furnished equipment.

#### 128232

**Improvements Needed in GSA's Second Year Implementation of the Financial Integrity Act.** GGD-86-11; B-216946. October 11, 1985. 34 pp. plus 4 appendices (14 pp.).

**Report to** Terence C. Golden, Administrator, General Services Administration; by William J. Anderson, Director, GAO General Government Division.

**Issue Area:** Internal Control and Financial Management System Audits: Effectiveness of Federal Agencies in Implementing the Federal Managers' Financial Integrity Act (7401).

**Contact:** General Government Division.

**Budget Function:** General Government: Executive Direction and Management (802.0).

**Organization Concerned:** General Services Administration.

**Authority:** Federal Managers' Financial Integrity Act of 1982 (31 U.S.C. 3512). Accounting and Auditing Act. OMB Circular A-127.

**Abstract:** GAO reviewed the General Services Administration's (GSA) fiscal year 1984 progress in evaluating the adequacy of its internal controls and accounting systems under the Federal Managers' Financial Integrity Act. **Findings/Conclusions:** GAO found that: (1) GSA has corrected 9 of the 62 deficiencies it identified in its internal control system, but because some of the deficiencies are complex, it will be years before GSA can reasonably expect to correct them; (2) only 7 of 196 GSA managers' evaluations identified any of the reported control deficiencies; and (3) almost all of the evaluations indicated low or no vulnerability to internal control problems. GAO found that, in general, managers were not properly prepared to do the evaluation work necessary to identify control weaknesses because: (1) the complex evaluation process was implemented late in the fiscal year, leaving little

time for training, doing the evaluations, and reviewing evaluation quality; and (2) the criteria to evaluate internal controls were found by many managers to be too general to assess automated systems and identify internal control weaknesses. GAO believed that the GSA managers' perception that the evaluations accomplish little contributed to unreliable evaluations. Finally, GAO found that, although GSA identified instances of material accounting system nonconformance with the Comptroller General's requirements, the evaluations were of insufficient depth and scope to provide GSA with an adequate basis for determining the extent to which the systems did not conform to the requirements because: (1) the evaluations included little testing of systems in operation; and (2) regional systems were not examined. **Recommendation To Agencies:** The Administrator of General Services should direct the Associate Administrator for Policy and Management Systems to work with the various GSA services and staff offices to ensure that the evaluation criteria being developed by the services and staff offices identify appropriate control objectives and techniques as the basis for evaluating the adequacy of existing controls. The Administrator of General Services should direct the Associate Administrator for Policy and Management Systems to work with the various GSA services and staff offices to develop more explicit guidance covering automatic data processing control evaluations to ensure that relevant general and application controls are appropriately evaluated. The Administrator of General Services should direct the Associate Administrator for Policy and Management Systems to work with the various GSA services and staff offices to train managers so that they fully understand the evaluation requirements that they are expected to follow. The Administrator of General Services should direct the Associate Administrator for Policy and Management Systems to work with the various GSA services and staff offices to ensure that managers are provided increased time to perform internal control evaluations. The Administrator of General Services should direct the Associate Administrator for Policy and Management Systems to work with the various GSA services and staff offices to establish quality control checks within the evaluation process to reinforce the need for managers to comply with evaluation requirements. The Administrator of General Services should direct the Associate Administrator for Policy and Management Systems to work with the various GSA services and staff offices to provide managers feedback on the results of the evaluation process and the benefits obtained. The Administrator of General Services should direct the Associate Administrator for Policy and Management Systems to work with the various GSA services and staff offices to ensure the timely completion of the internal control reviews of identified highly vulnerable areas. The Administrator of General Services should direct the Comptroller to work with the various services and staff offices to ensure that evaluation schedules for testing accounting systems in operation are adhered to. The Administrator of General Services should direct the Comptroller to work with the various services and staff offices to ensure that accounting system functions carried out by the regional offices are evaluated. The Administrator of General Services should direct the Comptroller to work with the various services and staff offices to ensure that accounting system evaluations are reviewed for quality.

#### 128236

**The Small Business Administration's Second-Year Implementation of the Federal Managers' Financial Integrity Act.** RCED-86-24; B-216946. October 18, 1985. 39 pp. plus 3 appendices (5 pp.).

**Report to** James C. Sanders, Administrator, Small Business Administration; by J. Dexter Peach, Director, GAO Resources, Community, and Economic Development Division.

**Issue Area:** Internal Control and Financial Management System Audits: Effectiveness of Federal Agencies in Implementing the Federal Managers' Financial Integrity Act (7401).

**Contact:** Resources, Community, and Economic Development Division.

**Budget Function:** General Purpose Fiscal Assistance (850.0).

**Organization Concerned:** Small Business Administration.

**Authority:** Federal Managers' Financial Integrity Act of 1982 (P.L. 97-255; 31 U.S.C. 3512). Accounting and Auditing Act. OMB Circular A-123.

**Abstract:** GAO evaluated the Small Business Administration's (SBA) implementation of the Federal Managers' Financial Integrity Act (FIA) to determine: (1) the progress it has made to identify and correct internal control weaknesses and to evaluate systems of internal controls; (2) whether SBA accounting systems and evaluations conform to GAO requirements; and (3) the accuracy and completeness of the SBA Administrator's annual report on internal controls and accounting systems. **Findings/Conclusions:** GAO found that SBA has: (1) reported the correction of 6 of the 17 material internal control weaknesses which it identified in 1984; (2) made progress in implementing corrective actions pertaining to the 16 material weaknesses it identified in 1983; (3) implemented corrective actions pertaining to 40 of the 225 weaknesses that were not categorized as material; and (4) implemented a follow-up system, in accordance with Office of Management and Budget (OMB) guidelines, to keep track of actions taken to correct material weaknesses. In addition, GAO found that: (1) the internal control reviews completed in 1984 were generally in accordance with OMB guidelines; and (2) the SBA computerized internal control review system provides a good basis for reviewing internal controls at field offices where most SBA programs are delivered. However, GAO found that SBA has not adequately reviewed its automatic data processing (ADP) controls because testing was not performed and guidelines were not issued on how to evaluate ADP controls. Finally, although the annual report stated that two of the six SBA accounting systems were in conformance with the Comptroller General's principles, standards, and requirements, GAO believes that the report was misleading because it failed to: (1) disclose that the two systems accounted for less than 5 percent of the funds accounted for by SBA; and (2) clearly identify and summarize accounting system weaknesses. **Recommendation To Agencies:** The Administrator, SBA, should ensure that internal control reviews are performed in accordance with OMB and SBA guidelines. Specifically, the internal control reviewers should be required to develop documentation to support the basis for the conclusions reached and the amount of testing done. The Administrator, SBA, should require the Director, Office of Computer Sciences, to ensure that ADP controls are evaluated in accordance with OMB and SBA guidelines. The Administrator, SBA, should issue guidelines describing what ADP controls are, who should evaluate them, and how to evaluate them. The Administrator, SBA, should provide SBA managers with training on how to evaluate ADP controls and, where necessary, ADP technical assistance, to assist them in their assessments. The Administrator, SBA, should expand SBA guidelines to include detailed steps for testing its accounting systems in operation and evaluating the ADP aspects involved. In addition, SBA should expand its guidelines to provide for examining conformance with titles 4, 5, and 7 of the GAO Policy and Procedures Manual for Guidance of Federal Agencies and with related requirements, such as those found in the Treasury Financial Manual and OMB circulars. The Administrator, SBA, should coordinate planned internal control and accounting system reviews to ensure that all key accounting system internal controls are evaluated. Such evaluation is needed to support a statement regarding the degree of a system's conformance with the Comptroller General's principles, standards, and related requirements. The Administrator, SBA, should provide for increased staff involvement in accounting system reviews to the extent resources permit. The Administrator, SBA, should describe accurately the scope of assurance given and known system weaknesses in future FIA reports. For example,

the report should include an indication of accounting system size, such as the number of dollars involved, use consistent terminology throughout, and summarize accounting system weaknesses. In addition, systems that have not been adequately evaluated should not be reported in conformance with the Comptroller General's requirements.

#### 128257

**Second-Year Implementation of the Federal Managers' Financial Integrity Act in the Veterans Administration.** HRD-86-20; B-216946. October 28, 1985. 65 pp. plus 10 appendices (15 pp.).

**Report to** Harry N. Walters, Administrator, Veterans Administration; by Richard L. Fogel, Director, GAO Human Resources Division.

Refer to HRD-84-46, April 27, 1984, Accession Number 124023; and OCG-84-3, August 24, 1984, Accession Number 125049.

**Issue Area:** Internal Control and Financial Management System Audits: Effectiveness of Federal Agencies in Implementing the Federal Managers' Financial Integrity Act (7401).

**Contact:** Human Resources Division.

**Budget Function:** Financial Management and Information Systems: Accounting Systems in Operation (998.1).

**Organization Concerned:** Veterans Administration.

**Authority:** Federal Managers' Financial Integrity Act of 1982 (31 U.S.C. 3512). Accounting and Auditing Act. Prompt Payment Act. OMB Circular A-123. OMB Circular A-71.

**Abstract:** GAO reviewed the Veterans Administration's (VA) second-year implementation of the Federal Managers' Financial Integrity Act of 1982 (FIA) to assess its progress in evaluating the adequacy of agency internal controls and accounting systems. **Findings/Conclusions:** GAO found that: (1) VA made progress in establishing a framework to evaluate and report on the status of its internal controls, but VA needs to improve its assessments and reviews of internal controls and to increase the testing of its accounting operations; (2) vulnerability assessments generally lacked adequate documentation; (3) preliminary reviews did not present adequate plans for implementing review recommendations; and (4) most reviews did not complete all prescribed review tasks or include an adequate examination of internal controls. GAO also found that: (1) VA did not require internal control evaluations of its regional offices; (2) field facilities did not review some crucial operations; (3) VA made little progress in considering automatic data processing (ADP) controls as part of its internal control assessments and reviews; (4) VA needs to broaden the scope of its evaluations and improve the quality of its tests; and (5) VA should not report that it conforms with the Comptroller General's requirements until its accounting systems have been adequately evaluated in operation. **Recommendation To Agencies:** The Administrator of Veterans Affairs should require VA departments and offices to: (1) include in vulnerability assessments an analysis of the general internal control environment, an evaluation of inherent risks, a preliminary evaluation of safeguards, and a summary of the assessment results; (2) include in vulnerability assessments documentation of what was assessed and who assessed it, and an analysis of the vulnerability of each assessable unit; (3) identify and analyze pertinent problems and concerns during preliminary reviews and select, implement, and track appropriate follow-up actions to correct them; and (4) obtain sufficient documentation during preliminary reviews to support the findings and conclusions contained therein. The Administrator of Veterans Affairs should require VA departments and offices to: (1) provide training to internal control review (ICR) team members on the ICR process, including documentation requirements; (2) fully comply with the agency's nine-step approach for conducting an ICR; and (3) imple-

ment corrective actions recommended by ICR's and track the actions to determine whether internal controls were strengthened. The Administrator of Veterans Affairs should direct: (1) the Chief Benefits Director to require regional offices to analyze the sources of problems revealed by the reviews required by the Department of Veterans Benefits Circular 20-84-20 and other processes; (2) the Chief Benefits Director and the Chief Medical Director to require that each field facility implement a formal, centralized tracking and follow-up system that addresses internal control weaknesses identified by any source; and (3) the Chief Benefits Director to require regional offices to train managers who are responsible for internal control evaluations. The Administrator of Veterans Affairs should require the Director, Office of Data Management and Telecommunications, and the Chief Medical Director to develop more specific guidelines for reviewing ADP internal controls. The Administrator of Veterans Affairs should require the Director, Office of Budget and Finance (Controller), to develop an overall plan for reviewing the VA accounting structure to provide an adequate basis for meeting the reporting requirements of section 4 of FIA. The plan should provide that: (1) major subsystems of the VA accounting structure are reviewed in a reasonable period of time and in priority order based on the significant risks in each of the subsystems; (2) reviews of systems include tests of transactions from their authorization through processing of data to the issuance of financial reports; (3) reviews of accounting systems be coordinated with reviews of controls that authorize disbursements for VA benefit and medical programs; and (4) reviews of accounting systems be done in conjunction with and in support of the VA 5-year ADP plan.

#### 128275

*[The Patent and Trademark Office's Use of Exchange Agreements To Automate Its Trademark Operations]*. October 18, 1985. 9 pp. *Testimony* before the House Committee on Government Operations: Government Information, Justice, and Agriculture Subcommittee; by Thomas P. Giammo, Associate Director, GAO Information Management and Technology Division. Refer to IMTEC-85-8, April 19, 1985, Accession Number 126841.

**Contact:** Information Management and Technology Division.

**Organization Concerned:** Department of Commerce: Patent and Trademark Office.

**Congressional Relevance:** House Committee on Government Operations: Government Information, Justice, and Agriculture Subcommittee.

**Authority:** Automatic Data Processing Equipment Act (P.L. 89-306). P.L. 97-247.

**Abstract:** GAO discussed the automation of trademark operations at the Department of Commerce's Patent and Trademark Office (PTO), focusing on PTO use of non-monetary exchange agreements to obtain automated systems and the subsequent restriction of public usage of the PTO automated trademark search system. GAO stated that: (1) PTO used exchange agreements with private vendors under which the vendors supplied the automated system and PTO agreed to give the vendors trademark information and seriously restrict the public's access to the system; (2) while PTO later eased the restrictions on public access, it agreed to collect royalties from the public to pass on to the vendors as compensation; and (3) since PTO did not treat the agreements as subject to federal procurement laws and regulations, it avoided some procurement procedures that might have resulted in a more favorable arrangement for PTO and the public. In addition, GAO stated that: (1) PTO should have treated the exchange agreements as procurements subject to the Automatic Data Processing Equipment Act; (2) PTO should attempt to expeditiously and economically acquire unrestricted use of the trademark data

bases it obtained through the exchange agreements; and (3) if PTO fails to ensure that future exchange agreements are to its benefit, Congress should consider withdrawing PTO authority to enter into such agreements.

#### 128276

*[Computer Security Research and Training Act of 1985, H.R. 2889]*. October 30, 1985. 7 pp.

*Testimony* before the House Committee on Science and Technology: Science, Research and Technology Subcommittee; House Committee on Science and Technology: Transportation, Aviation and Materials Subcommittee; by William S. Franklin, Associate Director, GAO Information Management and Technology Division.

Refer to *Testimony*, June 27, 1985, Accession Number 127279; and *Testimony*, September 18, 1985, Accession Number 127934.

**Contact:** Information Management and Technology Division.

**Organization Concerned:** Department of Defense; Department of Commerce: National Bureau of Standards; Office of Management and Budget; General Services Administration.

**Congressional Relevance:** House Committee on Science and Technology: Transportation, Aviation and Materials Subcommittee; House Committee on Science and Technology: Science, Research and Technology Subcommittee.

**Authority:** Automatic Data Processing Equipment Act. Paperwork Reduction Act of 1980. Executive Order 12356. Executive Order 11717. H.R. 2889 (99th Cong.). OMB Circular A-71, Transmittal Memo No. 1. National Security Decision Directive 145.

**Abstract:** GAO provided its views on H.R. 2889, the Computer Security Research and Training Act of 1985. Information stored in government computers and transmitted over connecting networks is vulnerable to unauthorized access and disclosure, fraudulent manipulation, and disruption. GAO endorsed the bill's purpose in requiring that: (1) the National Bureau of Standards (NBS) establish and conduct a computer security research and training program for the federal government; and (2) each federal agency provide mandatory periodic training in computer security. GAO found that only 2 of the 25 systems surveyed had a formal security training program and believes that the bill can be effectively used as a vehicle for addressing other related computer security management, research, and training issues. However, there is confusion concerning the levels of security required for the range of information involved and the lines of responsibility and authority. The Department of Defense (DOD) develops security standards for classified information, NBS handles the unclassified information standards, and the Office of Management and Budget (OMB) and the General Services Administration (GSA) are responsible for computer and telecommunications policy and standards. Recently, the White House issued a directive which establishes a Systems Security Steering Committee as the focal point for both military and civilian information systems security and fulfills the federal leadership role which GAO recommended. However, the directive: (1) does not cover information that is sensitive but is not considered critical to national security; (2) does not establish division of responsibilities for DOD and the civilian agencies; and (3) diffuses the recommendation for a central focus. GAO suggested that clear understanding of the roles of DOD, OMB, GSA, and NBS be established in conjunction with consideration of H.R. 2889.

#### 128284

*[Protest of Army Rejection of Bid Modification and Contract Award]*. B-219649. October 30, 1985. 4 pp.

*Decision* re: Delta Lighting Corp.; by Seymour Efron, (for Harry R. Van Cleve, General Counsel).

**Contact:** Office of the General Counsel.

**Organization Concerned:** Delta Lighting Corp.; Department of the Army: U.S. Army Armament, Munitions and Chemical Command.

**Authority:** 43 Comp. Gen. 317. F.A.R. 52.214-7. B-202434 (1982). B-204869 (1982). B-209462 (1983). B-216548 (1985).

**Abstract:** A firm protested the Army's rejection of its telegraphic bid modification and contract award to another firm, contending that the modification was timely received and that the late receipt was due to agency mishandling. GAO found that the late receipt was not due to government mishandling but due to the protester's failure to allow sufficient time for delivery to the office designated in the solicitation; therefore, the agency properly refused to consider the bid. Accordingly, the protest was denied.

### 128301

*[Automated Information Systems Security in Federal Civil Agencies]*. October 29, 1985. 9 pp. plus 5 appendices (34 pp.).

**Testimony** before the House Committee on Science and Technology: Transportation, Aviation and Materials Subcommittee; by William Franklin, Associate Director, GAO Information Management and Technology Division.

**Contact:** Information Management and Technology Division.

**Congressional Relevance:** House Committee on Science and Technology: Transportation, Aviation and Materials Subcommittee.

**Authority:** OMB Circular A-71, Transmittal Memo No. 1.

**Abstract:** Testimony was given on the status of computer and telecommunications security for selected automated information systems within federal agencies. GAO found that each of the systems was vulnerable to abuse, destruction, error, fraud, and waste because: (1) key management responsibilities were missing; and (2) the actual safeguards needed to protect systems from potential threats were not always in place. GAO found that the agencies had not executed all of the management responsibilities prescribed by federal regulations which include: (1) risk management; (2) training; (3) assigned responsibility; (4) budgeting and accounting for security costs; (5) automatic data processing personnel security; (6) contingency plans; (7) independent audit and evaluation; and (8) written procedures. GAO found that: (1) only two of the agencies it surveyed had formalized their training approach; (2) risk management was applied to only eight of the systems studied; (3) only nine contingency plans had been tested; and (4) only five systems contained each of the physical, technical, and administrative safeguards studied. The agencies stated that the shortfalls were due to a lack of management commitment, funds and resources, and assistance in implementing policy and guidance.

### 128302

*Auditing Data Communications*. 1985. 12 pp.

by Frederick Gallegos, TAG Manager, GAO Field Operations Division: Regional Office (Los Angeles), Wayne L. Treiman, Research Assistant, California State Polytechnic University.

**Contact:** Field Operations Division: Regional Office (Los Angeles).

**Organization Concerned:** California State Polytechnic University.

**Abstract:** This article presents an overview of data communications with guidelines for auditors who are not trained sufficiently in analyzing and assessing data communications controls. These controls can be oriented to prevention, detection, or correction of errors and abuse. Controls for service bureau data communications systems are discussed, and new technological areas critical for a data communications audit are presented.

### 128303

*[Oversight of the General Accounting Office]*. October 22, 1985. 25 pp.

**Testimony** before the House Committee on Government Operations: Legislation and National Security Subcommittee; by Charles A. Bowsher, Comptroller General.

**Contact:** Office of the Comptroller General.

**Organization Concerned:** General Accounting Office.

**Congressional Relevance:** House Committee on Government Operations: Legislation and National Security Subcommittee.

**Authority:** Federal Managers' Financial Integrity Act of 1982. Nuclear Waste Policy Act of 1982. Competition in Contracting Act of 1984. Single Audit Act of 1984.

**Abstract:** Testimony was given on the progress which GAO has made in the past 4 years in the areas of: (1) increasing its ability and capability to audit government automatic data processing (ADP) programs; (2) devoting more resources to identifying waste and inefficiency in defense programs; (3) increasing its expertise in complex technical subject areas; and (4) improving the quality and timeliness of its reports. The changes which have been made have resulted in significant contributions to improved government operations and financial savings of about \$25 billion. However, GAO has not completed its plan for improving its operations, and its responsiveness to Congress and the timeliness of its work need further attention. Since its last oversight hearing, GAO has: (1) established two new divisions; (2) restructured its program evaluation and economic analysis capabilities; (3) reorganized other divisions; (4) initiated a National Recruitment Program to recruit and retain highly qualified staff; (5) revised its training programs and developed new ones; (6) established a task force to advise it on best method of carrying out investigative work; (7) improved the quality of its reports; (8) worked on employee morale problems; (9) improved planning and report processing; and (10) been developing a new long-range plan for its ADP systems.

### 128309

*[Protest of Air Force Contract Award for Word Processing Systems]*. B-220693. November 4, 1985. 2 pp.

**Decision** re: NBI, Inc.; by Ronald Berger, Deputy Associate General Counsel, GAO Office of the General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** Department of the Air Force: Air Force Contracting Center, San Antonio, TX; NBI, Inc.

**Authority:** B-213876 (1984). B-214973 (1984).

**Abstract:** A firm protested an Air Force contract award for word processing systems, contending that the awardee should not have received the award since the product it proposed to supply did not meet certain performance specifications. The Air Force informed GAO that it had terminated the contract because it learned that the awardee quoted an open market price instead of the Federal Supply Schedule contract price, making it impossible for the agency to issue a delivery order under the schedule contract. However, the protester was not satisfied and believed that GAO should still determine whether the awardee's offered equipment met the specifications. GAO has held that: (1) when a contracting agency takes remedial action such as termination of a contract, it will not consider the protest further since it would serve no useful purpose; and (2) a protest is considered academic where the protester would not be in line for the award even if the protest were sustained. GAO found that the protester was the third-low offerer and had not challenged the ability of the second-low offerer to meet the specifications. Accordingly, the protest was dismissed.

128316

*Unreliable Evaluations Detract From Treasury's Progress To Implement the Financial Integrity Act.* GGD-86-10; B-216946. October 10, 1985. 56 pp. plus 8 appendices (18 pp.).

Report to James A. Baker, III, Secretary, Department of the Treasury; by William J. Anderson, Director, GAO General Government Division.

Refer to GGD-84-66, May 25, 1984, Accession Number 124235.

**Issue Area:** Internal Control and Financial Management System Audits: Effectiveness of Federal Agencies in Implementing the Federal Managers' Financial Integrity Act (7401).

**Contact:** General Government Division.

**Budget Function:** General Government: Executive Direction and Management (802.0); General Government: Central Fiscal Operations (803.0); Financial Management and Information Systems (998.0).

**Organization Concerned:** Department of the Treasury; United States Customs Service; United States Secret Service.

**Authority:** Federal Managers' Financial Integrity Act of 1982 (P.L. 97-255). Accounting and Auditing Act. OMB Circular A-123. OMB Circular A-71, Transmittal Memo No. 1.

**Abstract:** GAO reviewed the Department of the Treasury's progress in evaluating its internal controls and accounting systems under the Federal Managers' Financial Integrity Act (FIA). **Findings/Conclusions:** GAO found that Treasury is: (1) correcting the two material weaknesses it identified in its previous FIA report; and (2) improving its accounting systems to bring them into conformance with FIA requirements. GAO also found that, while vulnerability assessments are a crucial part of the FIA process, Treasury's assessments are unreliable because: (1) managers of identical functions rated like variables differently; (2) managers frequently did not consider major operations of assessed functions; and (3) it failed to evaluate certain significant automatic data processing (ADP) systems and internal controls. The Customs Service is developing an alternative approach to vulnerability assessments that may improve the reliability of future assessments. In addition, GAO found that 6 of Treasury's 26 accounting systems conformed with the Comptroller General's requirements, 2 systems did not conform, and 18 systems conformed in all material respects with limited instances of nonconformance.

**Recommendation To Agencies:** The Secretary of the Treasury should improve departmental monitoring, including requiring departmental FIA staff to periodically visit the bureaus to review various phases of the process and to provide feedback to the bureaus on their FIA efforts. The Secretary of the Treasury should require auditors other than those from the Secret Service's Office of Inspection to be assigned to audit the Service's implementation of the act or assign the Service's FIA implementing responsibility to another Service office official. The Secretary of the Treasury should require the Secret Service to involve its field personnel in its vulnerability assessments. The Secretary of the Treasury should require the Secret Service to conduct vulnerability assessments on those units which were omitted from the process. The Secretary of the Treasury should monitor the Customs Service's implementation of its alternative vulnerability assessment approach and, once its feasibility is proven, test the approach on a sample basis at several bureaus to determine whether it should be adopted departmentwide. The Secretary of the Treasury should require bureaus conducting vulnerability assessments in fiscal year 1986 to detail how they plan to ensure that their assessments are reliable and to evaluate the adequacy of such plans relative to the problems discussed in this report. The Secretary of the Treasury should define the ADP facilities, systems, and controls which are to be evaluated through the Risk Management Program and/or the FIA evaluation process. The Secretary of the Treasury should continue to report all previously identified material weaknesses in the Department's annual report until they are fully corrected. The Secretary of the Treasury

should not report systems to be in conformance with the Comptroller General's requirements until they have been adequately evaluated in operation. The Secretary of the Treasury should expand system testing to include: (1) both valid and invalid transactions; (2) general controls over automated systems; and (3) concurrent reviews of internal controls. The Secretary of the Treasury should provide for increased staff involvement in accounting system reviews to the extent resources permit. The Secretary of the Treasury should expand the 3-year cycle examinations and testing to include regional/field accounting operations and all accounting systems. The Secretary of the Treasury should disclose in the year-end report the extent to which the systems have been evaluated.

128319

*[Department of Transportation: Implementing the Federal Managers' Financial Integrity Act].* RCED-86-35; B-216946. October 30, 1985. 6 pp.

Report to Elizabeth H. Dole, Secretary, Department of Transportation; by J. Dexter Peach, Director, GAO Resources, Community, and Economic Development Division.

Refer to RCED-84-141, July 13, 1984, Accession Number 124658; and OGC-84-3, January 16, 1984, Accession Number 123226.

**Issue Area:** Internal Control and Financial Management System Audits: Effectiveness of Federal Agencies in Implementing the Federal Managers' Financial Integrity Act (7401).

**Contact:** Resources, Community, and Economic Development Division.

**Budget Function:** Transportation: Ground Transportation (401.0); Transportation: Air Transportation (402.0); Transportation: Water Transportation (403.0); Transportation: Other Transportation (407.0).

**Organization Concerned:** Department of Transportation.

**Authority:** Federal Managers' Financial Integrity Act of 1982 (31 U.S.C. 3512).

**Abstract:** As part of a management review at the Department of Transportation (DOT), GAO reviewed the agency's second-year efforts to evaluate its internal control and accounting systems under the Federal Managers' Financial Integrity Act of 1982 (FIA). **Findings/Conclusions:** GAO found that: (1) although DOT has made considerable progress in implementing the FIA, there was no adequate basis to determine that the Department complied with the act's requirement to establish controls in accordance with Comptroller General standards; (2) the basis DOT used for reporting on the status of internal controls was inadequate; (3) a number of corrective actions still need to be taken before material weaknesses will be corrected; (4) further improvements are needed for evaluating the effectiveness of internal controls; and (5) further improvements are needed for meaningful analyses and providing additional guidance and training for vulnerability assessments and internal control reviews. GAO also found that: (1) some accounting systems did not conform with Comptroller General requirements; (2) the Urban Mass Transportation Administration's systems provided inaccurate reports, lacked property accountability in some instances, and lacked adequate internal controls; (3) two out of three Federal Aviation Administration (FAA) locations did no testing of systems in operation; (4) FAA regional offices only considered Inspector General (IG) reports applicable to their own accounting operations and did not consider IG reports on accounting operations at other regional offices; and (5) until an agency's key accounting systems and internal controls over major programs are adequately evaluated and tested, the agency does not have an adequate basis to conclude that it is in conformance with the act.

**128338**

*Internal Control Problems at the U.S. Army Corps of Engineers Should Be Corrected.* AFMD-86-4; B-219772. November 5, 1985. 5 pp. plus 4 appendices (50 pp.).

Report to John O. Marsh, Jr., Secretary, Department of the Army; by Frederick D. Wolf, Director, GAO Accounting and Financial Management Division.

**Issue Area:** Internal Control and Financial Management System Audits (7400).

**Contact:** Accounting and Financial Management Division.

**Budget Function:** Financial Management and Information Systems: Accounting Systems in Operation (998.1).

**Organization Concerned:** Department of the Army: Corps of Engineers; Department of the Army.

**Authority:** Accounting and Auditing Act (31 U.S.C. 3512). Federal Managers' Financial Integrity Act of 1982.

**Abstract:** GAO reviewed the Corps of Engineers' system of accounting and internal controls to identify those controls that need management's attention, specifically, the controls over collections, receivables, disbursements, and imprest funds. **Findings/Conclusions:** GAO found that: (1) the internal control weaknesses identified in recent Army Audit Agency (AAA) reports suggest that the Corps accounting system is not operating in accordance with established procedures and guidelines; (2) collections were not properly logged or adequately safeguarded; (3) accounts receivable were not sufficiently managed at most of the accounting stations; (4) the proper receipt forms were not always used for over-the-counter collections; (5) efforts to collect outstanding receivables were neither prompt nor aggressive; and (6) disbursement controls were weak at all stations. GAO also found that: (1) four stations did not file required information tax returns for personal service contractors; (2) government transportation requests were not effectively reconciled or adequately safeguarded; (3) controls over check-signing machines and blank government checks were insufficient; (4) verifications and audits of imprest funds were not made at required intervals; (5) obligations were sometimes incurred before the availability of funds was determined; and (6) internal control weaknesses occurred either because of deficiencies in Corps-wide policies and procedures or because established procedures were not consistently followed.

**Recommendation To Agencies:** The Secretary of the Army should direct the Administrator of the Corps of Engineers to ensure that: (1) cash collections are protected at all times by being logged in promptly, signed upon transfer, and stored in safes which have their combinations changed when appropriate; (2) all accounts receivable are collected according to federal claims collection standards; (3) the use of blank travel orders is limited; (4) disbursement transactions are properly authorized so that travel vouchers and credit card purchases receive appropriate supervisory approval; (5) information tax returns are filed as required by federal tax laws; and (6) the quality assurance function is implemented in field installation. To facilitate full implementation and monitoring, the Corps should develop an overall plan for conducting its quality assurance reviews at all Corps installations and include provisions for verifying the adequacy of corrective actions on the deficiencies identified by AAA. The Secretary of the Army should, in its annual statements required by the Federal Managers' Financial Integrity Act, discuss any weaknesses identified that have not been corrected.

**128340**

*General Accounting Office Thesaurus.* OIRM-85-3. September 1985. 113 pp.

**Contact:** Office of Information Resources Management.

**Abstract:** The second edition of the GAO Thesaurus provides a complete cross-referencing for subject areas, directing the user to

synonyms, broader and narrower terms, and otherwise related terms. The Thesaurus lists more than 3,200 terms, and will be used to index all GAO documents and to store and retrieve information from the GAO documents data base.

**128343**

*Department of Commerce's Second-Year Efforts To Implement the Federal Managers' Financial Integrity Act.* RCED-86-21; B-216946. November 5, 1985. 53 pp. plus 3 appendices (12 pp.).

Report to Malcolm Baldrige, Secretary, Department of Commerce; by J. Dexter Peach, Director, GAO Resources, Community, and Economic Development Division.

Refer to GGD-83-61, July 27, 1983, Accession Number 121955; GGD-82-13, February 22, 1982, Accession Number 117552; GGD-83-10, January 11, 1983, Accession Number 120570; and RCED-84-133, June 22, 1984, Accession Number 124483.

**Issue Area:** Internal Control and Financial Management System Audits: Effectiveness of Federal Agencies in Implementing the Federal Managers' Financial Integrity Act (7401).

**Contact:** Resources, Community, and Economic Development Division.

**Budget Function:** Financial Management and Information Systems (998.0).

**Organization Concerned:** Department of Commerce.

**Authority:** Federal Managers' Financial Integrity Act of 1982 (31 U.S.C. 3512). Accounting and Auditing Act. OMB Circular A-71. OMB Circular A-76.

**Abstract:** GAO reviewed the Department of Commerce's second-year implementation of the Federal Managers' Financial Integrity Act and assessed: (1) Commerce's progress in implementing actions to correct internal control weaknesses and in improving its internal control evaluation process; (2) Commerce's progress in correcting accounting systems' areas of nonconformance with the Comptroller General's principles and standards and in improving its evaluation of accounting systems; and (3) the reasonableness of the Secretary's annual report on internal controls and accounting systems. **Findings/Conclusions:** GAO found that, although Commerce is acting to correct internal control problems and its evaluation process for internal controls, it needs to strengthen its process for assessing vulnerabilities and testing. The Secretary's report identified material weaknesses in its economic development business loan program and property management system and outlined plans to correct them. Commerce made progress in establishing processes to evaluate its internal controls by: (1) issuing guidelines for evaluating and reporting on internal control systems; (2) conducting quality assurance reviews; and (3) establishing a tracking system for corrective actions. However, because the forms Commerce used to conduct vulnerability assessments were general and did not always include risks specific to the assessed activity, its vulnerability assessments did not fully identify and describe the significant risks. GAO also found that: (1) some reviews did not completely test accounting systems to determine whether they operated as intended; and (2) quality assurance evaluation reviews were conducted after testing was completed. GAO believes that Commerce is not in a sound position to accurately determine overall system conformance since most of its systems were not adequately tested in operation.

**Recommendation To Agencies:** The Secretary of Commerce should direct the Assistant Secretary for Administration to revise Commerce's segmentation guidelines to specify criteria for determining when automatic data processing (ADP) should be considered a separate assessable unit. The Secretary of Commerce should direct the Assistant Secretary for Administration to require managers to identify specific risks and controls associated with their activities on their vulnerability assessment forms. The Secretary of Commerce should direct the Assistant Secretary for Administration to require that managers, in determining a nu-

merical average for their vulnerability, weigh identified risks according to their importance to the assessed unit. The Secretary of Commerce should direct the Assistant Secretary for Administration to provide criteria for evaluating ADP activities, data center operations, data origination, input, and processing. The Secretary of Commerce should direct the Assistant Secretary for Administration to ensure that her staff or the Office of the Inspector General's staff or bureau internal control staffs, provide necessary assistance to internal control review teams by evaluating the completeness of the risks and controls identified by the teams. The Secretary of Commerce should direct the Assistant Secretary for Administration to ensure that her staff or the Office of the Inspector General's staff or bureau internal control staffs, provide necessary assistance to internal control review teams by evaluating their plans to test controls before the controls are actually tested. The Secretary of Commerce should not report that the Department's accounting systems are in conformance with the Comptroller General's requirements until they have been adequately evaluated in operation. The Secretary of Commerce should ensure that Commerce's bureaus test their accounting systems to determine operational conformance with the Comptroller General's principles, standards, and related requirements. Specifically, testing should include determining whether valid transactions are processed in accordance with applicable requirements and whether the system reacts appropriately to invalid transactions.

#### 128351

*Social Security Administration's Computer Systems Modernization Effort May Not Achieve Planned Objectives.* IMTEC-85-16; B-220361. September 30, 1985. Released November 7, 1985. 40 pp. plus 3 appendices (5 pp.).

Report to Rep. Jack Brooks, Chairman, House Committee on Government Operations; by Milton J. Socolar, Acting Comptroller General.

Refer to IMTEC-85-15, August 30, 1985, Accession Number 128022.

**Issue Area:** Information Management and Technology (7100).

**Contact:** Information Management and Technology Division.

**Budget Function:** Automatic Data Processing (990.1); Income Security: General Retirement and Disability Insurance (601.0); Income Security: Housing Assistance and Other Income Supplements (604.0).

**Organization Concerned:** Social Security Administration; Department of Health and Human Services.

**Congressional Relevance:** House Committee on Government Operations; Rep. Jack Brooks.

**Authority:** H. Rept. 97-900.

**Abstract:** Pursuant to a congressional request, GAO reviewed the Social Security Administration's (SSA) implementation of the Systems Modernization Plan. **Findings/Conclusions:** GAO found that: (1) although SSA had made some progress in implementing the plan, it had not fulfilled the plan's initial objectives to upgrade existing software; (2) improvements in three of the four modernization plan programs increased system capacity, improved response time, and enhanced data access; (3) progress in software engineering was seriously behind schedule; (4) software development standards were incomplete because of inadequate management attention and staff constraints; and (5) important software improvement projects have been delayed or cancelled because software standards were incomplete. GAO also found that: (1) SSA shifted its emphasis to building new systems instead of first developing a proper software environment and improving its existing systems; (2) there was no proper foundation for software redesign projects without a software upgrade in place; (3) the current data base architecture concept called for technology beyond the state of the art and ultimately delayed the plan's

implementation; (4) there was a lack of effective planning, control, and monitoring of system projects; (5) SSA did not effectively use some contractor products which contributed to the contract's cost increasing from \$6 million to over \$22 million; and (6) SSA personnel resources constraints adversely affected the software upgrade activities. **Recommendation To Agencies:** The Secretary of Health and Human Services (HHS) should direct SSA to complete the survival and transition phases contained in the 1982 plan, adhering to the phased approach and sequencing of tasks. Specific attention should be given to establishing the software engineering environment proceeding with software improvement and redesign tasks by: (1) improving the guidance in its software engineering technology to explain more fully procedures and standards for improving and developing systems; (2) implementing a quality-monitoring mechanism to ensure the Software Engineering Technology Manual is properly followed; and (3) performing software improvements including documentation of existing systems to define system requirements. These system requirements should be used to support the software redesign efforts. The Secretary of HHS should direct SSA to conduct a comprehensive risk analysis of the data base architecture concept for the Data Base Integration Program. This analysis should include: (1) whether the current concept represents a state of the art system; (2) the probability of the concept's success and related timeframes for its completion; and (3) the risks associated with accomplishing software system redesign prior to establishing the data base architecture. The Secretary of HHS should direct SSA to ensure that the task to procure and implement a nationwide communications network is coordinated with system software redesign projects to avoid developing ineffective software for the Data Communications Utility Program. To improve the overall management of the modernization plan, the Secretary of HHS should direct SSA to develop an action plan for correcting the management deficiencies that currently exist in the plan's integration efforts. This plan should address ways to more effectively monitor and control activities among the programs within the modernization plan. The Secretary of HHS should direct SSA to report to Congress on the detailed strategies and plans to the revised systems modernization approaches and the results of the data base architecture risk analysis.

#### 128368

*[The Development and Award of the Social Security Administration's Systems Engineering and Integration Contract].* November 6, 1985. 18 pp.

Testimony before the House Committee on Government Operations: Legislation and National Security Subcommittee; by Milton J. Socolar, Special Assistant to the Comptroller General, GAO Office of the Comptroller General.

**Contact:** Office of the Comptroller General.

**Organization Concerned:** Social Security Administration; Electronic Data Systems Corp.; Deloitte Haskins & Sells.

**Congressional Relevance:** House Committee on Government Operations: Legislation and National Security Subcommittee.

**Abstract:** Testimony was given on the development and award of the Social Security Administration's (SSA) Systems Engineering and Integration (SE&I) contract to a prime contractor and its subcontractor. GAO found several irregular procurement practices which continued for 2 years preceding the contract award, including: (1) subcontractor personnel were given office space at SSA even though they had no contracts or formal relationship with SSA; (2) the subcontractor had the opportunity to develop relationships with key SSA staff; (3) the subcontractor obtained special knowledge of SSA automatic data processing problems through the performance of two brief sole-source consulting contracts; (4) the subcontractor obtained information directly relating to the selection of a contractor; (5) the subcontractor's special

status was known to the SSA officials participating in the selection process; and (6) several SSA officials accepted numerous restaurant meals from the subcontractor. GAO found that the subcontractor's presence at SSA initially was associated with the President's transition efforts at SSA; however, SSA officials could not explain why the subcontractor remained in their offices for 2 years. The subcontractor stated that it had been providing free services to SSA during that period. Finally, GAO found that the SE&I system has significant problems which result from the lack of an effective systems integration effort because SSA had diverted the contractors from integration activities to detailed software tasks, creating a significant potential for conflict of interest. GAO found that: (1) critical components of the modernization program are seriously behind schedule; (2) SSA has deviated from the plan's approaches in two of the major programs; and (3) SSA is pursuing a high-risk approach which could create another system crisis by the 1990's.

#### 128398

*[Protest of FAA Issuance of Purchase Order for Lease of Weather Display Systems]*. B-219508. November 12, 1985. 4 pp.  
*Decision* re: Kavouras, Inc.; by Milton J. Socolar, (for Charles A. Bowsher, Comptroller General).

**Contact:** Office of the General Counsel.

**Organization Concerned:** Kavouras, Inc.; Federal Aviation Administration.

**Authority:** Competition in Contracting Act of 1984 (41 U.S.C. 253 et seq.). 64 Comp. Gen. 480. 50 Fed. Reg. 13319. B-218260.4 (1985). B-219136 (1985).

**Abstract:** A firm protested the Federal Aviation Administration's issuance of a purchase order for the lease of telecommunications equipment under a Federal Supply Schedule contract, contending that: (1) the agency failed to give it adequate time to prepare a quotation; and (2) the procurement should have been synopsisized in the Commerce Business Daily (CBD). Federal regulations provide that an agency may not place an order in excess of \$50,000 against a nonmandatory telecommunications schedule contract without publishing a synopsis in the CBD and soliciting competition from all vendors. GAO found that the agency failed to comply with the regulatory requirements in this case and unreasonably excluded the protester from competition. The protester also requested the costs of filing and pursuing its protest. GAO has held reimbursement of the costs of protesting an improper contract award which resulted in a lack of competition is consistent with the aim of the Competition in Contracting Act. Accordingly, the protest was sustained, the claim for the costs of filing and pursuing the protest was allowed, and it was recommended that the agency rescind the requirement.

#### 128416

*[Protest of Navy Rejection of Bid for ADP Equipment]*. B-220065.2. November 15, 1985. 1 p.  
*Decision* re: Memorex Corp.; by John G. Brosnan, (for Ronald Berger, Deputy Associate General Counsel), GAO Office of the General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** Memorex Corp.; Department of the Navy.

**Authority:** B-217482 (1985).

**Abstract:** A firm protested the rejection of its proposal under a Navy solicitation for computer equipment, contending that: (1) the Navy initially found its proposal acceptable but subsequently rejected it because it failed to meet a solicitation requirement; (2) the solicitation requirement was not based on the Navy's minimum needs; and (3) the Navy improperly requested a second

round of best and final offers when it should have awarded the contract based on the protester's initial best and final offer. GAO held that it would not consider the protest because the Navy subsequently cancelled the solicitation. Accordingly, the protest was dismissed.

#### 128422

*[Protest of SSA Contract Award for Office Automation System]*. B-219601. November 13, 1985. 12 pp.  
*Decision* re: Management Systems Designers, Inc.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

**Contact:** Office of the General Counsel.

**Organization Concerned:** Management Systems Designers, Inc.; Social Security Administration.

**Authority:** Freedom of Information Act. Competition in Contracting Act of 1984 (31 U.S.C. 3554). 4 C.F.R. 21.5(c). 4 C.F.R. 21.2(a)(2). B-211119.5 (1984). B-218338 (1985). B-211645 (1984). B-219345.3 (1985). B-209617 (1983). B-206143.3 (1982).

**Abstract:** A firm protested a contract award to another firm under a Social Security Administration (SSA) solicitation for an office automation system, contending that: (1) the awardee's technical proposal was deficient in various respects; and (2) SSA failed to conduct meaningful discussions with it but did conduct discussions with the awardee. GAO held that: (1) the protest was substantially based on speculations about information proprietary to the awardee and SSA; (2) the protester's assumptions regarding certain inefficiencies in the awardee's workstations were unfounded; (3) there was nothing improper about SSA accepting a better and more costly disk storage medium because the awardee's proposed total cost was lower than the protester's; (4) the awardee's system had adequate encryption and decryption capabilities; (5) the protester's system offered adequate networking capabilities; (6) the awardee failed to establish that the awardee's graphics software did not meet the solicitation requirements; (7) the record indicated that SSA conducted meaningful discussions with both the protester and the awardee; and (8) the protester timely raised a number of supplemental issues that it would consider in a subsequent decision. Accordingly, the protest was denied.

#### 128425

*[The Development and Award of the SSA Systems Engineering and Integration Contract]*. November 6, 1985. 9 pp.  
*Testimony* before the House Committee on Government Operations; by Milton J. Socolar, Special Assistant to the Comptroller General, GAO Office of the Comptroller General.

**Contact:** Office of the Comptroller General.

**Organization Concerned:** Social Security Administration; Electronic Data Systems Corp.; Deloitte Haskins & Sells.

**Congressional Relevance:** House Committee on Government Operations.

**Abstract:** Testimony was given on the development and award of a Social Security Administration (SSA) systems engineering and integration contract to a prime contractor and its subcontractor. GAO found several irregular procurement practices which continued for 2 years preceding the contract award, including: (1) subcontractor personnel were given office space at SSA even though they had no contracts or formal relationship with SSA; (2) the subcontractor had the opportunity to develop relationships with key SSA staff; (3) the subcontractor obtained special knowledge of SSA automatic data processing problems through the performance of two brief sole-source consulting contracts; and (4) several SSA officials accepted numerous restaurant meals from the subcontractor. GAO found that the subcontractor's presence at SSA

initially was associated with the President's transition efforts at SSA; however, SSA officials could not explain why the subcontractor remained in their offices for 2 years. The subcontractor stated that it had been providing free services to SSA during the period. Finally, GAO found that critical components of the modernization program were seriously behind schedule, and the original cost estimate of \$500 million through March 1987 was increased to \$863 million through September 1989, due in part to poor SSA contract administration.

#### 128426

*[Protest of Army Contract Award for Electronic Data Collection Services]*. B-219643. November 18, 1985. 8 pp.

*Decision re: RCA Service Co.*; by Scymour Efros, (for Harry R. Van Cleve, General Counsel).

**Contact:** Office of the General Counsel.

**Organization Concerned:** RCA Service Co.; Department of the Army: White Sands Missile Range, NM.

**Authority:** Freedom of Information Act. F.A.R. 15.609(c). F.A.R. 15.611(c). F.A.R. 15.1001. F.A.R. 15.1002. B-216886 (1985). B-207338 (1983). B-215557 (1985).

**Abstract:** A firm protested a contract award to another firm under an Army solicitation for electronic data collection services, contending that the Army failed to justify the rejection of its low bid and should have requested: (1) clarification to resolve certain deficiencies in its technical proposal; or (2) another round of best and final offers after further discussions. The Army rejected the protester's best and final offer because it reduced the protester's offered price by \$8 million without explaining a number of cost reductions and service changes. GAO held that the Army: (1) reasonably determined that the protester's technical proposal contained a number of deficiencies which, when considered as a whole, rendered the proposal unacceptable; (2) reasonably determined that the protester's proposed award fee ceiling did not provide enough incentive for satisfactory performance; (3) would have to conduct discussions with all offerors to resolve the deficiencies in the protester's proposal; and (4) was not required to reopen discussions despite the large cost difference between the protester's proposal and the second low bid. Accordingly, the protest was denied.

#### 128431

*Administration of Selected Medicare Activities in Ohio*. HRD-86-28FS; B-220833. October 18, 1985. *Released* November 19, 1985. 12 pp.

*Report to Sen. Howard M. Metzenbaum*; by Franklin A. Curtis, Associate Director, GAO Human Resources Division.

Refer to HRD-86-47FS, December 27, 1985, Accession Number 128950.

**Issue Area:** Health Financing: Other Issue Area Work (5191).

**Contact:** Human Resources Division.

**Budget Function:** Health: Health Care Services (551.0).

**Organization Concerned:** Health Care Financing Administration; Social Security Administration; Nationwide Mutual Insurance Co.

**Congressional Relevance:** *Sen.* Howard M. Metzenbaum.

**Authority:** Social Security Act. Deficit Reduction Act of 1984 (P.L. 98-369).

**Abstract:** In response to a congressional request, GAO reviewed selected issues related to: (1) the administration of the Medicare part B program in Ohio; (2) timeframes for paying approved beneficiaries; (3) the performance of the Medicare claims processing contractor in Ohio; and (4) the reinstatement of Medicare eligibility to individuals whose deaths had been erroneously reported to the Social Security Administration. **Findings/Conclusions:** GAO found that the claims processing contrac-

tor's ability to process claims has been adversely affected by: (1) the conversion to a new computer system; (2) the conversion to a new medical procedure coding system; and (3) an increased volume of claims in fiscal year 1985. In 1984, the Health Care Financing Administration (HCFA) ranked the contractor 4th among 47 evaluated part B carriers even though it did not meet HCFA timeliness standards due to the implementation of its new computer system. GAO found that, in recent years, the carrier has: (1) decreased its claims processing costs; (2) consistently had an error rate better than national average; (3) improved the accessibility of its telephone service; (4) not lost claims, even though its backlog problem could give the appearance of lost claims; (5) advanced funds to Medicare providers on behalf of HCFA for which it has been reimbursed; and (6) distributed two directories of part B providers. Finally, GAO found that about 10,000 individuals are removed from the Social Security Administration (SSA) master beneficiary record (MBR) and the HCFA master insurance record each year because they are presumed to be dead. GAO found that SSA can reinstate these individuals to its rolls and make SSA payments to them sooner than HCFA can reinstate them to the Medicare rolls because: (1) SSA can use special procedures to pay the individuals before the MBR is corrected; and (2) Medicare rolls cannot be updated until after the MBR is corrected.

#### 128433

*[Referral of Federal Criminal Cases to Local Law Enforcement Agencies]; Coordination*. GGD-86-18; B-220355. November 19, 1985. 3 pp.

*Report to Rep. Glenn L. English, Chairman, House Committee on Government Operations: Government Information, Justice, and Agriculture Subcommittee*; by William J. Anderson, Director, GAO General Government Division.

**Issue Area:** Administration of Justice: Obstacles Congress and Agencies Should Address in Coordinating Law Enforcement Resources (4701).

**Contact:** General Government Division.

**Budget Function:** Administration of Justice: Federal Law Enforcement Activities (751.0).

**Organization Concerned:** Department of Justice.

**Congressional Relevance:** *House* Committee on Government Operations: Government Information, Justice, and Agriculture Subcommittee; *Rep.* Glenn L. English.

**Abstract:** Pursuant to a congressional request, GAO reviewed whether: (1) state and local law enforcement officials have been overburdened with federally referred criminal cases; and (2) meritorious cases were going unprosecuted. **Findings/Conclusions:** GAO found that: (1) federal agencies did not compile data on the number of criminal complaints, matters, or cases they referred to state and local authorities; (2) data on federal investigative and prosecutive workloads and case dispositions were incomplete and insufficient; (3) agency officials felt that considerable time and resources would be required to compile available data and develop estimates of federal referrals; (4) 17 out of 20 state and local agency officials said that their agencies have not had much, if any, problem in handling criminal case referrals; and (5) there was insufficient evidence to infer that meritorious cases were not being prosecuted.

#### 128434

*[NASA's Progress in Implementing Financial Integrity Act Requirements]; NASA's FIA Program*. NSIAD-86-3; B-216946. November 19, 1985. 16 pp. plus 6 appendices (31 pp.).

*Report to James M. Beggs, Administrator, National Aeronautics and Space Administration*; by Frank C. Conahan, Director, GAO National Security and International Affairs Division.

Refer to NSIAD-84-100, May 1, 1984, Accession Number 124038.

**Issue Area:** Internal Control and Financial Management System Audits: Effectiveness of Federal Agencies in Implementing the Federal Managers' Financial Integrity Act (7401).

**Contact:** National Security and International Affairs Division.

**Budget Function:** General Science, Space, and Technology: Space Science, Applications, and Technology (254.0).

**Organization Concerned:** National Aeronautics and Space Administration.

**Authority:** Federal Managers' Financial Integrity Act of 1982 (31 U.S.C. 3512(b)).

**Abstract:** GAO reviewed the National Aeronautics and Space Administration's (NASA) continuing implementation of the Federal Managers' Financial Integrity Act (FIA). **Findings/Conclusions:** GAO found that NASA has improved its FIA implementation, but: (1) used a questionable process to identify internal control weaknesses and failed to identify some material weaknesses; (2) did little to change its follow-up process for identified weaknesses; (3) cannot ensure that certain key internal controls are working as intended; and (4) was unable to effectively use its vulnerability assessments because they did not identify the areas of highest risk. GAO also found that, while NASA has made progress in evaluating its accounting systems, it: (1) failed to evaluate 8 of the 20 systems in its accounting system inventory; (2) did not sufficiently test the systems it did evaluate; and (3) did not have an adequate basis to report that its systems were in conformance with the Comptroller General's requirements for accounting systems. **Recommendation To Agencies:** The Administrator of NASA should not report that systems of internal control, taken as a whole, meet the requirements of the act until the Administrator is assured that the FIA program provides an adequate basis to make such a determination. The Administrator of NASA should direct the Associate Administrator for Management to ensure that NASA centers are reporting all important internal control weaknesses to the Internal Control Working Group. The Administrator of NASA should direct the Associate Administrator for Management to ensure that NASA managers are provided sufficient guidance to allow them to comprehensively evaluate automatic data processing (ADP) internal controls. The Administrator of NASA should limit the accounting systems conformance statement to only those systems which have been evaluated and properly tested in operation during the NASA 2-year accounting system evaluation cycle. The Administrator of NASA should direct the Comptroller to ensure that transaction tests are performed on all critical aspects of accounting systems in operation, including ADP controls.

#### 128467

*[Protest of Proposed Navy Contract Award for ADP Equipment]*. B-218634.2. November 21, 1985. 4 pp.

**Decision re:** Resource Consultants, Inc.; by Milton J. Socolar, (for Charles A. Bowsher, Comptroller General).

**Contact:** Office of the General Counsel.

**Organization Concerned:** Resource Consultants, Inc.; Department of the Navy; General Services Administration; Board of Contract Appeals.

**Authority:** Competition in Contracting Act of 1984 (31 U.S.C. 3551 et seq.). Automatic Data Processing Equipment Act (40 U.S.C. 759). 4 C.F.R. 21.3(f)(6). B-218276.2 (1985).

**Abstract:** A firm protested a proposed Navy contract award for automatic data processing equipment support services, contending that the General Service Administration Board of Contract Appeals' (GSBCA) order to the Navy to terminate its contract for these services was erroneous. The contract had been awarded to the protester, but GSBCA found that the Navy had given

explicit suggestions to the protester and another firm for improving their proposals, excluding a third firm. GSBCA ordered the Navy to terminate the contract and to award any continuing requirements to the third firm. After the Navy's motion for relief from the decision was turned down, the protester filed its protest with GAO. GAO found that: (1) the intent of the Competition in Contracting Act is to provide mutually exclusive administrative forums to resolve challenges to Brooks Act procurements; (2) when a Brooks Act procurement is the subject of a protest to GSBCA, bid protest regulations require the dismissal of any protest to GAO involving the same procurement; (3) the protester should have intervened on its own before GSBCA; and (4) the proper avenue of appeal of a GSBCA decision is the United States Court of Appeals for the Federal Circuit. Accordingly, the protest was dismissed.

#### 128469

*Improving Subscripts, Superscripts and Double Underlining on "Diablo Compatible" Daisy Wheel Printers*. November 1985. 2 pp.

by Stephen F. Palincsar, GAO Office of Library Services.

This article appears in the Capital PC Monitor, Vol. 4, No. 11, 1985, pp. 8-9.

**Contact:** Office of Library Services.

**Abstract:** This article explains how to: (1) customize a daisy wheel printer to adjust the amount of travel of half-line feeds; (2) improve subscripts, superscripts, and double underlines; and (3) customize a certain commercial word-processing program.

#### 128485

*Information on IRS' Philadelphia Service Center; Tax Administration*. GGD-86-25FS; B-221000. November 22, 1985. 66 pp.

**Report to** Sen. Bob Packwood, Chairman, Senate Committee on Finance; Sen. John Heinz; Sen. William V. Roth, Jr.; by Johnny C. Finch, Senior Associate Director, GAO General Government Division.

Refer to GGD-85-89, September 30, 1985, Accession Number 127372.

**Issue Area:** Tax Policy and Administration: Other Issue Area Work (4691).

**Contact:** General Government Division.

**Budget Function:** General Government: Tax Administration (803.1).

**Organization Concerned:** Internal Revenue Service: Service Center, Philadelphia, PA.

**Congressional Relevance:** Senate Committee on Finance; Sen. William V. Roth, Jr.; Sen. John Heinz; Sen. Bob Packwood.

**Abstract:** Pursuant to a congressional request, GAO investigated reported problems relating to controls over tax returns, inventory backlogs, improperly discarded or destroyed documents, and refunds at the Internal Revenue Service's (IRS) Philadelphia Service Center (PSC). **Findings/Conclusions:** GAO found that, although the error resolution inventory at PSC reached several hundred thousand before dropping significantly, it was still higher than the inventory at any other service center. Service center officials stated that the inventory level was high because: (1) various hardware and software problems caused delays in processing the tapes of transcribed tax returns; (2) there was a backlog in the Error Resolution System (ERS) which was not properly staffed to handle it; (3) ERS had a greater downtime than anticipated; (4) the ERS unit lost 45 tax examiners, of which 36 were experienced; (5) following guidelines to give priority to large dollar refund returns decreased productivity by about 50 percent; (6) PSC was unable to expeditiously process returns because of overflows in file space; (7) response times on the ERS terminals were

unacceptably long; (8) there were errors in loading tapes; and (9) there were incidents of improperly discarded or destroyed documents. Because of the problems in processing 1985 returns, IRS established a program to expedite receipt of taxpayers refunds where the taxpayers could file a duplicate return; however, the program has proved more costly than resolving returns through normal processing.

#### 128500

*[Protest of NSA Contract Award for Computer Systems]*. B-219435.2. November 26, 1985. 6 pp.

*Decision re:* Digital Equipment Corp.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

**Contact:** Office of the General Counsel.

**Organization Concerned:** Digital Equipment Corp.; National Security Agency/Central Security Service.

**Authority:** B-219435 (1985). B-216381 (1985). B-211119.3 (1983). B-201853.3 (1982).

**Abstract:** A firm protested a National Security Agency (NSA) contract award for computer systems, contending that: (1) the software and many hardware items of the small, medium, and large computer systems the awardee offered were not compatible and did not have a common architecture; and (2) certain equipment the awardee offered did not meet mandatory requirements in the solicitation. After reviewing test results and drawings, NSA found that the awardee's equipment: (1) was compatible at the source code, data, and operating system levels since the software from one size computer could run on a different size computer; and (2) met the specifications' requirements. GAO had no basis on which to disturb the agency conclusion that the awardee's equipment was acceptable. Accordingly, the protest was denied.

#### 128513

*Interior's Implementation of the Federal Managers' Financial Integrity Act; Interior FMFIA*. RCED-86-25; B-216946. October 31, 1985. 69 pp. plus 4 appendices (21 pp.).

*Report to* Donald P. Hodel, Secretary, Department of the Interior; by J. Dexter Peach, Director, GAO Resources, Community, and Economic Development Division.

Refer to RCED-84-136, June 19, 1984, Accession Number 124460.

**Issue Area:** Internal Control and Financial Management System Audits: Effectiveness of Federal Agencies in Implementing the Federal Managers' Financial Integrity Act (7401).

**Contact:** Resources, Community, and Economic Development Division.

**Budget Function:** Financial Management and Information Systems: Accounting Systems in Operation (998.1).

**Organization Concerned:** Department of the Interior.

**Authority:** Federal Managers' Financial Integrity Act of 1982.

**Abstract:** GAO reviewed the Department of the Interior's second-year implementation of the Federal Managers' Financial Integrity Act, which requires federal agencies to: (1) establish internal controls in accordance with the Comptroller General's standards for agency internal controls; (2) report to the President and Congress on whether their internal controls fully comply with the act's requirements and on any material internal control weaknesses they identify; and (3) report on whether their accounting systems conform to the standards prescribed by the Comptroller General. **Findings/Conclusions:** GAO found that Interior: (1) reported that 23 of the 61 material internal control weaknesses it identified in 1983 have been corrected, but 24 of the weaknesses it was to correct during 1984 have not been corrected, including a

significant weakness in the royalty management program that was first identified in 1977; (2) has established a sound program for internal control evaluations but has not properly implemented the program; (3) did not include adequate testing in many of its internal control reviews; and (4) failed to implement effective quality assurance procedures for internal control reviews or train individuals in performing such reviews. GAO also found that: (1) while Interior evaluated its accounting systems, it did not adequately test the systems that it reported as being in conformance with the Comptroller General's requirements; and (2) the four systems that Interior reported as nonconforming account for about 50 percent of its appropriations and almost all of its receipts. **Recommendation To Agencies:** The Secretary of the Interior should direct the Assistant Secretary for Policy, Budget, and Administration to ensure that all material weaknesses that have not been corrected are reported in the Secretary's annual report to the President and Congress. The Secretary of the Interior should direct the Assistant Secretary for Policy, Budget, and Administration to direct departmental and bureau management officials to carry out the Department's prescribed quality assurance techniques and, as necessary, initiate improved quality assurance over the program. The Secretary of the Interior should direct the Assistant Secretary for Policy, Budget, and Administration to direct the Minerals Management Service and the Bureau of Indian Affairs to issue internal control directives. The Secretary of the Interior should direct the Assistant Secretary for Policy, Budget, and Administration to direct the Fish and Wildlife Service and the Bureau of Land Management to include all appropriate organizations, programs, and functions in their inventories of assessable units. The Secretary of the Interior should direct the Assistant Secretary for Policy, Budget, and Administration to direct the U.S. Geological Survey to review its inventory of assessable units to ensure that all assessable units are of an appropriate nature and size to permit meaningful and useful vulnerability assessments and internal control reviews. The Secretary of the Interior should direct the Assistant Secretary for Policy, Budget, and Administration to revise the Department's internal control directive and instructions for conducting vulnerability assessments to require the bureaus to document the basis for the conclusions and rankings reached on all vulnerability assessments. The Secretary of the Interior should direct the Assistant Secretary for Policy, Budget, and Administration to revise the internal control review guidelines to require that the risks associated with each event cycle be documented as part of each internal control review. The Secretary of the Interior should direct the Assistant Secretary for Policy, Budget, and Administration to remind all bureaus of their need to comply with the Department's guidelines relative to: (1) developing corrective actions plans that are complete; (2) ensuring that corrective actions are taken in a timely manner; and (3) including all internal control weaknesses in their tracking and follow-up systems. The Secretary of the Interior should direct the Assistant Secretary for Policy, Budget, and Administration to provide specific training to those individuals who have been assigned the responsibility for performing internal control reviews on how an internal control review is conducted, including the importance of testing controls. The Secretary of the Interior should direct the Assistant Secretary for Policy, Budget, and Administration to specify for the bureaus and offices the type of testing needed when performing accounting system evaluations. This testing should include determining whether valid transactions are processed in accordance with the system design and whether the system reacts appropriately to invalid transactions. The Secretary of the Interior should not report the Department's accounting systems to be in conformance with the Comptroller General's requirements until they have been adequately evaluated in operation. The Inspector General should expand the scope of the Financial Integrity Act audit work to include a review of the assurance statements submitted by senior management officials for the purpose of ascertaining that signifi-

cant audit findings are being reported as material weaknesses in the Department's systems of internal control. The Inspector General should ensure that his audit reports contain information and data to provide the users with a proper perspective as to the results of the audit and the significance of the findings being reported.

#### 128557

*[Protest of Air Force Decision To Exercise Contract Option]*. B-220025. December 4, 1985. 6 pp.

*Decision re:* WSI Corp.; by Seymour Efras, (for Harry R. Van Cleve, General Counsel).

**Contact:** Office of the General Counsel.

**Organization Concerned:** WSI Corp.; Department of the Air Force.

**Authority:** Competition in Contracting Act of 1984 (P.L. 98-369; 10 U.S.C. 2304; 98 Stat. 1175). 64 Comp. Gen. 273. F.A.R. 17.207. F.A.R. 6.303. F.A.R. 6.304. B-208281 (1983). B-213865 (1984). 41 U.S.C. 416.

**Abstract:** A firm protested an Air Force decision to obtain optimized computer flight planning services by exercising an option under an existing contract. The Air Force published a notice of its decision to exercise the option for services under the existing contract with the current contractor because it believed that it would not be possible for offerers other than the current contractor to timely complete the necessary software conversion. The protester contended that: (1) the Air Force did not allow it to demonstrate its software and, therefore, had no basis on which to conclude that its software conversion could not be timely done; and (2) rather than continuing to make sole-source awards to the current contractor, the Air Force should develop a competitive solicitation in that fiscal year and conduct a competitive procurement in subsequent years. GAO found that: (1) the Air Force substantially complied with procedures in the Competition in Contracting Act of 1984 for the award of a sole-source contract; and (2) the protester had presented no evidence to support its claim that its software could be timely converted in order to provide a continuous service. GAO determined that it was reasonable for the Air Force to enter into a sole-source contract with the current contractor on the basis that the contractor could timely provide the necessary services. Accordingly, the protest was denied.

#### 128578

*OMB Review of HUD Requests To Collect Information From the Public; Fair Housing*. HRD-86-33FS; B-221069. November 8, 1985. 13 pp.

*Report to Sen.* David Durenberger, Chairman, Senate Committee on Governmental Affairs: Intergovernmental Relations Subcommittee; Sen. Lawton Chiles, Ranking Minority Member, Senate Committee on Governmental Affairs: Intergovernmental Relations Subcommittee; Sen. Charles McC. Mathias, Chairman, Senate Committee on Governmental Affairs: Governmental Efficiency and the District of Columbia Subcommittee; by Franklin A. Curtis, Associate Director, GAO Human Resources Division.

**Issue Area:** Intergovernmental Relations: Other Issue Area Work (9291).

**Contact:** Human Resources Division.

**Budget Function:** Nondiscrimination - Equal Opportunity Programs (990.3).

**Organization Concerned:** Office of Management and Budget; Department of Housing and Urban Development.

**Congressional Relevance:** Senate Committee on Governmental Affairs: Governmental Efficiency and the District of Columbia Subcommittee; Senate Committee on Governmental Affairs:

Intergovernmental Relations Subcommittee; Sen. Charles McC. Mathias; Sen. Lawton Chiles; Sen. David Durenberger.

**Authority:** Civil Rights Act of 1968. Civil Rights Act of 1964. 24 C.F.R. 200.610. 5 C.F.R. 1320.6. Executive Order 11063. Executive Order 11625. Executive Order 12432.

**Abstract:** Pursuant to a congressional request, GAO reviewed the Office of Management and Budget's (OMB) actions in connection with the Department of Housing and Urban Development's (HUD) proposals to collect certain types of data pertaining to its housing programs. Under the Paperwork Reduction Act, OMB has responsibility for reviewing agencies' requests to collect data from the public. GAO focused on: (1) the justification for five HUD proposals to collect data; (2) the basis upon which OMB disapproved or modified the proposals; (3) HUD appeals of the OMB actions; and (4) whether the OMB actions were consistent with the act and its implementing regulations. **Findings/Conclusions:** GAO found that: (1) OMB disapproved a HUD proposal to collect information pertaining to the race, gender, and ethnicity of anticipated housing applicants from federally insured and assisted housing projects because the information lacked practical utility; (2) HUD did not appeal that decision and changed the relevant form and its policies on project monitoring to address the disapproval; (3) OMB disapproved a HUD proposal to continue the use of two monthly sales and rental reports for HUD-insured single-family housing projects because it did not believe that HUD needed to gather the information on a monthly basis; (4) OMB denied a subsequent HUD appeal of that decision because the need for monthly reporting was still unsubstantiated; and (5) HUD changed its monitoring practices in response to the disapproval. GAO also found that: (1) OMB and HUD are in the process of assessing the need for a minority business contracting report for single- and multi-family housing projects; (2) HUD believes that it is required by law to collect the information on minority business contracting and that a policy disagreement exists between it and OMB; (3) OMB disapproved a HUD proposal to collect addresses and other information on buildings included in HUD projects because the collection effort would have been duplicative; and (4) HUD plans to collect the building identification data on another, previously approved form.

#### 128598

*Second-Year Implementation of the Financial Integrity Act in HHS; Internal Controls*. HRD-86-9; B-216946. November 8, 1985. 69 pp. plus 6 appendices (42 pp.).

*Report to* Margaret M. Heckler, Secretary, Department of Health and Human Services; by Edward A. Densmore, (for Richard L. Fogel, Director), GAO Human Resources Division. Refer to OCG-84-3, August 21, 1984, Accession Number 125049; and IMTEC-85-15, August 30, 1985, Accession Number 128022.

**Issue Area:** Improving Financial Management: Developing a Consensus in the Government for Integrating Financial Management (7001).

**Contact:** Human Resources Division.

**Budget Function:** Financial Management and Information Systems (998.0); Income Security (600.0); Health (550.0).

**Organization Concerned:** Department of Health and Human Services; Social Security Administration; Public Health Service; Health Care Financing Administration.

**Authority:** Federal Managers' Financial Integrity Act of 1982 (31 U.S.C. 3512). Accounting and Auditing Act. H. Rept. 98-937. OMB Circular A-71. OMB Circular A-127. OMB Circular A-123.

**Abstract:** GAO reviewed the Department of Health and Human Services' (HHS) second-year implementation of the Federal Managers' Financial Integrity Act (FIA) and the reasonableness of its 1984 annual report on the status of its internal controls and

accounting systems. **Findings/Conclusions:** GAO noted that: (1) on January 31, 1985, HHS issued an annual report on its accounting and internal control systems which stated that 180 of the 200 material internal control weaknesses identified in 1983 had been corrected; and (2) most of the uncorrected weaknesses and instances of nonconformance were to be resolved in 1985. GAO found that: (1) the 1984 report did not state whether HHS internal controls complied with the required standards and objectives or whether its accounting systems conformed to the Comptroller General's requirements; (2) internal controls for some major HHS programs and activities were not evaluated, including major automatic data processing (ADP) controls; (3) there were many material internal control weaknesses that remained uncorrected; and (4) three major accounting systems did not conform to the Comptroller General's requirements. GAO also found that: (1) internal control reviews focused too narrowly on physical security controls and did not include evaluations of computer application controls; (2) reviews in both the ADP and accounting system areas did not adequately document sufficient testing; (3) the Health Care Financing Administration's (HCFA) internal controls over benefit payments made under Medicare and Medicaid programs were inadequate; (4) the Social Security Administration's (SSA) assessment of its internal controls was not sufficient to determine whether it complied with the act's requirements; and (5) the Public Health Service did not adequately test whether controls were in place and functioning effectively. **Recommendation To Agencies:** The Secretary of HHS, in future year-end FIA statements to the President and Congress, should clearly state whether all or any of HHS internal control systems do or do not comply with the act's requirements that they be established in accordance with the Comptroller General's standards and provide reasonable assurance that the three statutory objectives are satisfied. The Secretary of HHS, in future year-end FIA statements to the President and Congress, should clearly state whether all or any HHS accounting systems do or do not conform to the Comptroller General's principles, standards, and related requirements. The Secretary of HHS, in future year-end FIA statements to the President and Congress, should identify the internal control and accounting systems that have not been sufficiently evaluated to determine whether they comply with or conform to applicable requirements. The Secretary of HHS should direct the Assistant Secretary for Management and Budget to issue policy and procedures to ensure that accounting systems are sufficiently tested to determine conformance with the Comptroller General's principles, standards, and related requirements. Specifically, testing should determine whether valid transactions are processed in accordance with the system design and whether the system reacts appropriately to invalid transactions. The Secretary of HHS should direct the Assistant Secretary for Management and Budget to issue policy and procedures to ensure that system reviewers are provided proper guidance on the degree, types, and completeness of testing. The Secretary of HHS should direct the Assistant Secretary for Management and Budget to issue policy and procedures to ensure that system reviewers are effectively monitored to ensure that the reviews are complete and adequately document conclusions regarding system compliance. The Secretary of HHS should direct the Assistant Secretary for Management and Budget to issue policy and procedures to ensure that ADP application controls are evaluated and both ADP general and application controls are adequately tested and work performed documented. This guidance should extend not only to automated accounting systems but also to other automated systems used by HHS. The Secretary of HHS should direct the Administrator of HCFA to strengthen the Medicare and Medicaid monitoring programs to better ensure that the paying agents' internal controls are adequate to prevent waste, fraud, and abuse. As part of these efforts, HCFA should: (1) monitor the processes of selecting claims for review and reporting review results under the Carrier Quality Assurance Program; (2) include in the Carrier

Quality Assurance Program a specific requirement that regional reviewers conduct analyses to identify systemic problems that cause program staff to miss errors and more emphasis on identifying and correcting the underlying internal control weaknesses that allow payment errors; (3) assess the adequacy and effectiveness of carriers' screens to detect claims of questionable coverage or medical necessity; and (4) evaluate the adequacy of carriers' procedures for ensuring that claims from unlicensed providers are not paid. The Secretary of HHS should direct the Administrator of HCFA to include, in the FIA reporting and tracking system, internal control weaknesses identified by HCFA benefit payment monitoring programs, as well as those identified in GAO, Office of the Inspector General, and other reports. The Secretary of HHS should direct the Assistant Secretary for Management and Budget to monitor SSA progress in completing its evaluations of the internal controls of its major entitlement programs.

#### 128600

**Justice Made Progress but Further Improvements Needed; Financial Integrity.** GGD-86-9; B-216946. October 31, 1985. 42 pp. plus 1 appendix (9 pp.).

Report to Edwin Meese, III, Attorney General, Department of Justice; by William J. Anderson, Director, GAO General Government Division.

**Issue Area:** Internal Control and Financial Management System Audits: Effectiveness of Federal Agencies in Implementing the Federal Managers' Financial Integrity Act (7401).

**Contact:** General Government Division.

**Budget Function:** General Government: Executive Direction and Management (802.0).

**Organization Concerned:** Department of Justice.

**Authority:** Federal Managers' Financial Integrity Act of 1982 (P.L. 97-255). Comprehensive Crime Control Act (P.L. 98-473). OMB Circular A-127. H. Rept. 98-937.

**Abstract:** GAO reported on the Department of Justice's fiscal year (FY) 1984 progress in evaluating the adequacy of its internal controls and accounting systems under the Federal Managers' Financial Integrity Act. **Findings/Conclusions:** GAO found that Justice has: (1) continued to make progress in its second-year implementation of the act; (2) initiated several long-term efforts to correct deficiencies in its accounting systems that did not conform to the Comptroller General's standards; and (3) made progress in correcting material internal control and accounting systems weaknesses reported in FY 1983 reports. Although Justice has reported that its systems of internal accounting and administrative control, taken as a whole, provide reasonable assurance that the act's objectives were met, GAO found that this assurance was not well founded because: (1) Justice has not yet corrected the accounting, automatic data processing (ADP), and internal control weaknesses which impaired the systems' abilities to provide this assurance; (2) Justice's internal control and ADP systems were not evaluated and tested in sufficient depth for it to know whether its controls were adequate; and (3) because of insufficient testing, Justice's accounting system evaluations did not show the extent to which the systems failed to conform to Comptroller General requirements. Justice reported accounting system problems such as: (1) insufficient cost, property, and accrual accounting data; (2) inadequate debt collection procedures; (3) lack of documentation; (4) late and inaccurate field reports; and (5) financial policies and accounting processes that needed improvement. Finally, Justice's ADP controls failed to ensure that only authorized users accessed the ADP systems. **Recommendation To Agencies:** The Attorney General should ensure that sufficient in-depth testing is done of the accounting, ADP, and internal control systems in operation. The Attorney General should ensure that field office managers are included in evaluations of the activities for which they are responsible.

128614

*[Protest of SSA Cancellation of RFP]*. B-219668. December 12, 1985. 5 pp.

*Decision re:* SEI Information Technology; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

**Contact:** Office of the General Counsel.

**Organization Concerned:** Social Security Administration; SEI Information Technology.

**Authority:** Competition in Contracting Act of 1984 (P.L. 98-369; 31 U.S.C. 3555; 98 Stat. 1175). 4 C.F.R. 21. B-215712.2 (1985). B-216068 (1985). B-216996 (1985). B-217319 (1985). B-217319.2 (1985).

**Abstract:** A firm protested the Social Security Administration's (SSA) cancellation of a request for proposals (RFP) to improve its data processing capabilities because it determined that none of the bidders were technically acceptable. The protester contended that SSA improperly applied different evaluation criteria from those stated in its RFP; therefore, it requested that the RFP be reinstated and that it be awarded the contract, or that it be allowed to recover its proposal preparation costs. GAO found that SSA used more stringent requirements in its evaluation of the bids than vendors might have reasonably anticipated from the RFP evaluation criteria. However, GAO found that the RFP was properly cancelled because SSA determined that: (1) the scope of the work contemplated by the RFP needed change; and (2) some of the work could be performed in-house. Furthermore, an agency decision as to whether to perform work in-house or by contracting out is not a matter within the GAO bid protest function. Since GAO found that SSA had a proper basis for the cancellation, it found no legal basis upon which the protester could recover its bid preparation costs. Accordingly, the protest was denied.

128618

*Environmental Protection Agency's Proposed Inventory Update; Chemical Inventory*. RCED-86-47FS; B-203051. December 4, 1985. Released December 17, 1985. 2 pp. plus 2 appendices (16 pp.).

*Report to Rep. James J. Florio, Chairman, House Committee on Energy and Commerce: Commerce, Transportation, and Tourism Subcommittee; by Hugh J. Wessinger, Senior Associate Director, GAO Resources, Community, and Economic Development Division.*

**Issue Area:** Environment: Other Issue Area Work (6891).

**Contact:** Resources, Community, and Economic Development Division

**Budget Function:** Natural Resources and Environment: Other Natural Resources (306.0).

**Organization Concerned:** Environmental Protection Agency.

**Congressional Relevance:** House Committee on Energy and Commerce: Commerce, Transportation, and Tourism Subcommittee; Rep. James J. Florio.

**Authority:** Toxic Substances Control Act.

**Abstract:** Pursuant to a congressional request, GAO reviewed the Environmental Protection Agency's (EPA) proposed approach for updating its chemical substance inventory as authorized by the Toxic Substances Control Act. **Findings/Conclusions:** GAO found that EPA proposed to exempt: (1) four categories of chemicals from the inventory update in an effort to focus the inventory on the chemicals for which EPA is most likely to need information; (2) large manufacturers from reporting on any chemical manufactured in quantities less than 10,000 pounds annually; and (3) small manufacturers, which are generally

exempt from most reporting requirements under the act. In addition, EPA plans to add an exemption override to the final rule that will require manufacturers to report on certain chemicals that have been of regulatory concern, even if these chemicals fall into one of the exempted categories. Although many of the users interviewed agreed with the proposed exemptions, some raised concerns as to whether chemicals that have been designated as hazardous or will be designated as acutely toxic air pollutants should be exempt from the inventory update. EPA officials stated that it would be better for EPA to use a separate data-gathering rule to obtain all necessary information on these hazardous chemicals. However, EPA has not decided whether or how to gather these data. GAO believes that: (1) the update would provide an opportunity to obtain information on those substances that EPA has designated or plans to designate as hazardous; and (2) the inventory can serve as a reference for identifying the production location for chemicals involved in emergency or accident situations which are currently exempt from the inventory update.

128622

*[The Federal/State Tax Information Exchange Program]; Tax Administration*. GGD-86-8; B-219025. December 13, 1985. 11 pp. plus 1 appendix (1 p.).

*Report to Roscoe L. Egger, Jr., Commissioner, Internal Revenue Service; by William J. Anderson, Director, GAO General Government Division.*

**Issue Area:** Fraud Prevention and Audit Oversight: Revising GAGAS (7601).

**Contact:** General Government Division.

**Budget Function:** General Government: Tax Administration (803.1).

**Organization Concerned:** Internal Revenue Service.

**Authority:** Internal Revenue Code (IRC) (26 U.S.C. 6103(d)).

**Abstract:** GAO reviewed the Federal/State Tax Information Exchange Program to determine how well the Internal Revenue Service (IRS) and the states use this program in their efforts to increase the level of voluntary compliance with the tax laws.

**Findings/Conclusions:** GAO found that: (1) IRS and the states were using some but not all of the tax data that they were exchanging; (2) in about 22 percent of the adjustment cases which IRS received from the states, the agency either assessed additional federal taxes or was working on the cases; (3) in about 48 percent of the adjustment cases which the states received from IRS, they had either assessed additional taxes or were working on the cases; (4) in six of the seven states which GAO sampled, officers had not conducted periodic usage reviews; (5) at the time of the review, IRS had not systematically inventoried state tax agencies' data files to identify the information available and assess its usefulness; (6) state tax agencies were using 167 data files in their compliance activities; (7) increased automation of tax records in a format compatible with both IRS and the states could possibly enhance program effectiveness; (8) the program could be improved by increased program oversight; (9) the findings of a task force on IRS use of state data agreed with GAO findings, and IRS plans to take action to address the problems; and (10) the National Association of Tax Administration has been instrumental in improving the exchange program by sponsoring joint taxpayer compliance workshops.

128623

*Buying Through GSA's Office of Technology Plus Stores; ADP Equipment*. IMTEC-86-2BR; B-221163. November 25, 1985. 15 pp. plus 2 appendices (9 pp.).

*Report to Rep. Parren J. Mitchell, Chairman, House Committee on Small Business; by Thomas P. Giammo, Associate Director, GAO Information Management and Technology Division.*

**Issue Area:** Civil Procurement and Property Management: Improvements Needed in GSA Activities for More Efficient and Effective Central Procurement and Supply of Common Use Items and Services (4902); Information Management and Technology: Other Issue Area Work (7191).

**Contact:** Information Management and Technology Division.

**Budget Function:** Automatic Data Processing (990.1).

**Organization Concerned:** General Services Administration.

**Congressional Relevance:** House Committee on Small Business; Rep. Parren J. Mitchell.

**Authority:** F.I.R.M.R. 201-32.206. F.I.R.M.R. 201-23.103(a)(2).

**Abstract:** Pursuant to a congressional request, GAO reviewed the government's use of Office of Technology Plus (OTP) computer stores, which the General Services Administration (GSA) established to facilitate federal acquisition of automatic data processing (ADP) products. Agencies may place single orders with OTP stores for up to \$100,000 as an alternative to GSA ADP schedule contracts. GAO was asked to determine whether: (1) agencies are paying more for ADP products at OTP stores than they would if they used GSA schedule contracts; (2) agencies are complying with laws and regulations applicable to the use of OTP stores; and (3) agencies' use of OTP stores is causing small businesses who are GSA schedule contractors to abandon the federal market. **Findings/Conclusions:** GAO found that: (1) the government pays about 12.8 percent more for comparable products from OTP stores than it would from schedule contractors; (2) OTP stores offer inexperienced ADP buyers valuable assistance in making procurement decisions that would not be available from schedule contractors; (3) agencies frequently use OTP stores because they are more convenient than schedule contractors; and (4) applicable regulations favor the use of OTP stores. GAO also found that: (1) some agencies may have circumvented regulations by splitting orders so that they could fulfill their requirements through purchases from OTP stores, even though their total requirements exceeded \$100,000; (2) in some cases, agencies used OTP stores without determining whether they afforded the lowest overall procurement cost; and (3) there was no indication that any agency violated the geographic restrictions on the use of OTP stores. In addition, GAO found that: (1) it was difficult to determine the effect of OTP stores on small schedule contractors because of the instability of the ADP market; (2) most of the hardware items offered by OTP stores are not available from small schedule contractors; (3) 8 of the 9 top-selling software lines sold by OTP stores are offered at lower prices by small schedule contractors; and (4) many schedule contractors, both small and large, complained that the use of OTP stores is favored by procurement regulations.

#### 128625

**Digests of Unpublished Decisions of the Comptroller General, Vol. I, No. 10.** July 1985. 86 pp.

by Charles A. Bowsher, Comptroller General, Harry R. Van Cleve, General Counsel.

A monthly digest of unpublished decisions of the Comptroller General of the United States, Vol. I, No. 10.

**Contact:** Office of the General Counsel.

**Abstract:** GAO published its monthly digest of unpublished decisions of the Comptroller General for the month of July 1985. These decisions involved general government matters, civilian and military personnel law, and procurement law.

#### 128633

**[Protest of Navy Bid Rejection as Technically Unacceptable].** B-220511.2. December 13, 1985. 2 pp.

**Decision re:** Peripheral Business Systems; by Ronald Berger, Deputy Associate General Counsel, GAO Office of the General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** Peripheral Business Systems; Computerland of San Diego; Department of the Navy: Naval Material Command: Naval Ocean Systems Center.

**Authority:** 4 C.F.R. 21.3(f)(6). B-218634.2 (1985).

**Abstract:** A firm protested a Navy contract award to another firm for personal computers, contending that the Navy: (1) should have awarded it the contract because its bid price was lower; and (2) failed to thoroughly evaluate its bid. GAO held that it would not consider the matter because the protester was party to a pending protest of the same procurement that was being decided by the General Services Administration Board of Contract Appeals. Accordingly, the protest was dismissed.

#### 128634

**[Protest of SSA RFP for Terminals and Related Communications Equipment].** B-220580. December 16, 1985. 2 pp.

**Decision re:** Systems and Facilities Corp.; by Ronald Berger, Deputy Associate General Counsel, GAO Office of the General Counsel.

**Contact:** Office of the General Counsel.

**Organization Concerned:** Social Security Administration; Systems and Facilities Corp.; Memorex Corp.

**Authority:** Competition in Contracting Act of 1984 (P.L. 98-369). Automatic Data Processing Equipment Act (40 U.S.C. 759). B-218634.2 (1985).

**Abstract:** A firm protested the Social Security Administration's solicitation for the acquisition of terminals and related communications equipment, contending that the solicitation was unduly restrictive of competition. GAO found that another potential offerer had filed a protest against the same procurement with the General Services Administration Board of Contract Appeals (GSBCA) and that protest involved some of the same issues as the instant protest. Bid protest regulations provide that a procurement that is the subject of a GSBCA protest may not be the subject of a GAO protest while that protest is before GSBCA. Accordingly, the protest was dismissed.

#### 128670

**[Protest of Proposed Army Contract Award for ADP Services].** B-220066. December 16, 1985. 9 pp.

**Decision re:** Polaris, Inc.; by Seymour Eφος, (for Harry R. Van Cleve, General Counsel).

**Contact:** Office of the General Counsel.

**Organization Concerned:** Polaris, Inc.; John M. Cockerham and Associates, Inc.; Department of the Army: U.S. Army Ballistic Missile Defense Systems Command.

**Authority:** 56 Comp. Gen. 635. 55 Comp. Gen. 1111. 63 Comp. Gen. 379. F.A.R. 15.605(d). Delta Data Systems Corp. v. Webster, 744 F.2d 197 (D.C. Cir. 1984). B-214111 (1984). B-206364 (1982). B-215933 (1984). B-215348 (1984). B-214171 (1985). B-216620 (1984).

**Abstract:** A firm protested a proposed Army contract award for computer services, contending that the Army improperly: (1) adjusted its offer for cost realism; (2) proposed to make award based on revised technical scores that the contracting officer recommended during source selection; and (3) waived a preaward survey of the awardee's responsibility. GAO held that the contracting officer properly: (1) adjusted the awardee's technical score to allow for the incorrect application of one evaluation factor; (2) adjusted the protester's offer for cost realism because the proposed contract costs were significantly lower than the Army's

recommended costs; and (3) waived the preaward survey because he was not required to conduct one. Accordingly, the protest was denied.

#### 128700

*[Protest of Air Force Cancellation of Solicitation for Disk Drives]*. B-220923. December 20, 1985. 3 pp.

*Decision* re: Alpha Data Inc.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

**Contact:** Office of the General Counsel.

**Organization Concerned:** Alpha Data Inc.; Department of the Air Force: Air Force Logistics Command: Air Logistics Center, Robins AFB, GA; Department of the Navy: Naval Supply Systems Command: Navy Aviation Supply Office, Philadelphia, PA.

**Authority:** DOD F.A.R. Supp. 8.70. B-219001 (1985). B-205899 (1982). B-218359.2 (1985).

**Abstract:** A firm protested the Air Force's cancellation of a solicitation for disk drives in response to a military interdepartmental purchase request received from the Navy. The protester argued that: (1) the Navy's requirement for disk drives was cancelled in favor of another device which presented no operational advantages and probably no price advantage; (2) its disk drive technology was reliable, as shown by its use with Air Force flight simulators; (3) the data error rate of solid state devices may not be adequate; and (4) solid state memory devices can only be cost-competitive with its magnetic storage devices through the use of inexpensive foreign-made chips. GAO noted that: (1) the Navy cancelled its requirement for disk drives because it intended to procure a solid state memory system widely used in commercial applications; (2) the recent drop in the price of memory chip components made solid state devices an extremely cost-effective solution to the Navy's mass memory requirements; and (3) maintenance costs and system downtime would be minimized through the use of replaceable modules. GAO found that: (1) contracting agencies have broad discretion in determining when it is appropriate to cancel a solicitation; (2) when negotiation procedures are used, agencies need only establish a reasonable basis for the cancellation; and (3) the Navy anticipated improved reliability and cost-effectiveness with the procurement of solid state storage devices, and the Air Force, therefore, had a reasonable basis to cancel the solicitation at the Navy's request. Accordingly, the protest was denied.

#### 128702

*[IRS Service Center Operations]*. December 16, 1985. 53 pp. plus 4 attachments (29 pp.).

*Testimony* before the House Committee on Ways and Means: Oversight Subcommittee; by Johnny C. Finch, Senior Associate Director, GAO General Government Division.

**Contact:** General Government Division.

**Organization Concerned:** Internal Revenue Service.

**Congressional Relevance:** House Committee on Ways and Means: Oversight Subcommittee.

**Authority:** Balanced Budget and Emergency Deficit Control Act of 1985.

**Abstract:** Testimony was given on the problems the Internal Revenue Service's (IRS) 10 service centers experienced during 1985. GAO found that: (1) IRS encountered numerous problems that severely strained taxpayer relations; (2) most of the serious disruptions to service center operations related to the introduction of a new service center computer system and related input systems; (3) IRS has taken, is taking, and plans to take several steps to correct these problems; (4) these actions, if properly implemented, should alleviate many of the problems. In 1985: (1) more refunds were delayed and interest payments on late refunds

increased substantially; (2) many taxpayers filed duplicate tax returns to expedite refund receipt; (3) erroneous notices were issued; (4) correspondence and telephone calls swelled; (5) overtime costs increased; and (6) productivity declined significantly. In 1986, IRS does not anticipate major processing problems because it will: (1) increase its computer capacity; (2) increase the efficiency of its computer programs; (3) increase its training efforts; (4) budget more time for quality assurance functions and improve quality review procedures; and (5) add more returns processing controls. However, GAO is still concerned as to whether: (1) the service centers will be able to reduce their correspondence inventories to manageable levels; (2) strategies to alleviate staffing problems will be effective; (3) sufficient controls have been implemented to ensure timely tax return processing; (4) computer equipment will be delivered in a timely manner; and (5) the service centers' computer equipment will be able to process the workload.

#### 128726

*[Protest of Bid Rejection Under Air Force IFB for Microcomputers]*. B-220730. December 27, 1985. 2 pp.

*Decision* re: Rocky Mountain Trading Co.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

**Contact:** Office of the General Counsel.

**Organization Concerned:** Rocky Mountain Trading Co.; Department of the Air Force: Mather AFB, CA.

**Authority:** 4 C.F.R. 21.2(a)(1). B-218054 (1985).

**Abstract:** A firm protested the Air Force's rejection of its bid for microcomputers, contending that: (1) its product was identical to the one the solicitation required; and (2) the solicitation specifications were restrictive. GAO found that the Air Force properly rejected the bid because it did not offer the specific model required and there were substantial differences between the protester's model and the specified model. The protest concerning the allegedly restrictive specifications was filed after bid opening and was, therefore, untimely. Accordingly, the protest was denied.

#### 128750

*Software Tools and Techniques*. 1985. 18 pp.

by Frederick Gallegos, Manager, Management Science Group, GAO Field Operations Division: Regional Office (Los Angeles).

**Contact:** Field Operations Division: Regional Office (Los Angeles).

**Abstract:** This article discusses the use of software tools and techniques to alleviate the problems of development, maintenance, modification, operation, and conversion of applications software.

#### 128763

*Status of Farmers Home Administration Efforts To Install Office Automation*. IMTEC-86-1BR; B-220242. October 4, 1985. 55 pp.

*Report* to Rep. Berkley W. Bedell, Chairman, House Committee on Agriculture: Department Operations, Research, and Foreign Agriculture Subcommittee; by Howard G. Rhile, Jr., Associate Director, GAO Information Management and Technology Division.

**Issue Area:** Food and Agriculture: Other Issue Area Work (6591).

**Contact:** Information Management and Technology Division.

**Budget Function:** Automatic Data Processing (990.1).

**Organization Concerned:** Farmers Home Administration; Department of Agriculture: Office of Operations and Finance: Kansas City Computer Center, KS.

**Congressional Relevance:** House Committee on Agriculture: Department Operations, Research, and Foreign Agriculture Subcommittee; Rep. Berkley W. Bedell.

**Abstract:** In response to a congressional request, GAO reviewed the tests the Farmers Home Administration (FmHA) conducted on a prototype of its field office automation system to evaluate: (1) the adequacy of the tests; (2) the appropriateness, conditions, and terms of its solicitation and resulting contract; and (3) the extent to which the Kansas City Computer Center (KCCC) can handle the workload expected from the thousands of field offices. **Findings/Conclusions:** GAO found that FmHA is accomplishing two of its three objectives, obtaining experience on its training program and making refinements to the office automation software; however, its approach to measuring selected benefits will yield little useful information because of its use of subjective measurement data. The test does not appear useful for either providing information on the adequacy of the production training program and software or the extent that the production system will improve the FmHA mission performance in the system's intended environment. Since two-thirds of the application software were not developed for the prototype test, it could not be evaluated for effectiveness, efficiency, and ease of use. FmHA does not have detailed plans to obtain information to validate the anticipated benefits of the planned system; however, GAO believes that FmHA could benefit from tests of that system to validate training, software, and mission performance as the various system components are phased-in. GAO also found that the contract for the production system: (1) does not obligate the Department of Agriculture (USDA) to procure a specified number of computers on a set timetable; (2) does not restrict USDA from modifying the contract to meet its needs; and (3) provides no recourse for nonperformance. KCCC appears to have adequate capacity to handle the field office workload until it replaces its computers; however, it needs to begin monitoring key systems components to ensure that it has the capacity to handle the field office workload.

#### 128766

**EPA's Implementation of the Federal Managers' Financial Integrity Act; EPA-FMFIA.** RCED-86-34; B-216946. November 13, 1985. 57 pp. plus 2 appendices (31 pp.).

Report to Lee M. Thomas, Administrator, Environmental Protection Agency; by J. Dexter Peach, Director, GAO Resources, Community, and Economic Development Division.

**Issue Area:** Internal Control and Financial Management System Audits: Effectiveness of Federal Agencies in Implementing the Federal Managers' Financial Integrity Act (7401).

**Contact:** Resources, Community, and Economic Development Division.

**Budget Function:** Financial Management and Information Systems: Accounting Systems in Operation (998.1).

**Organization Concerned:** Environmental Protection Agency.

**Authority:** Federal Managers' Financial Integrity Act of 1982. Accounting and Auditing Act. Clean Water Act of 1977. Clean Air Act. Resource Conservation and Recovery Act of 1976. Comprehensive Environmental Response, Compensation, and Liability Act of 1980. Insecticide, Fungicide, and Rodenticide Act. Toxic Substances Control Act. Safe Drinking Water Act. Marine Protection, Research, and Sanctuaries Act of 1972. Environmental Policy Act of 1969 (National). Asbestos School Hazard Abatement Act of 1984. Water Pollution Control Act Amendments of 1972 (Federal). Antideficiency Act (31 U.S.C. 1341). OMB Circular A-123. OMB Circular A-127. EPA Order 1000.24.

**Abstract:** GAO reviewed the Environmental Protection Agency's (EPA) second-year implementation of the Federal Managers' Financial Integrity Act (FMFIA), focusing on: (1) improvements in

EPA internal controls and the process EPA uses to evaluate and correct internal control weaknesses; (2) the status of the EPA accounting system and evaluations made to determine whether it conforms to the Comptroller General's requirements for such systems; and (3) the accuracy and completeness of the EPA annual FMFIA report. **Findings/Conclusions:** GAO found that, while EPA has made progress in evaluating and improving its internal controls, it did not have an adequate basis for reporting that its systems of internal control met the objectives of FMFIA because: (1) the material weaknesses EPA reported for 1984 encompass over 60 percent of its budget; (2) EPA failed to identify two uncorrected material weaknesses in its Superfund and Resource Conservation and Recovery Act programs that it reported in 1983; (3) EPA failed to identify material weaknesses in its automatic data processing (ADP) activities; (4) EPA did not uniformly implement its FMFIA process throughout the agency; and (5) EPA failed to perform internal control reviews (ICR) for a number of highly vulnerable program areas. GAO also found that EPA did not: (1) have an adequate basis to report that its accounting system was in conformance with the Comptroller General's requirements; (2) properly record and charge certain contract costs; (3) properly deobligate unspent grant funds; (4) establish documentation and data controls for its payroll accounting subsystem; (5) completely correct material weaknesses in its accounting system that it reported in 1983; or (6) adequately test its accounting system in operation to ensure conformance. **Recommendation To Agencies:** In future FMFIA annual reports, the Administrator of EPA should list all EPA internal control material weaknesses until they have been substantially corrected. To more effectively implement the FMFIA process and to provide a stronger basis to report on the status of EPA internal controls, the Administrator of EPA should require additional segmentation and assessment of EPA programs and functions at the regional and local levels of operations, especially in the hazardous waste, construction grants, and ADP activity areas. To more effectively implement the FMFIA process and to provide a stronger basis to report on the status of EPA internal controls, the Administrator of EPA should fully define the role of EPA program managers in the FMFIA process, with a view toward having managers be more involved in evaluating internal controls. To more effectively implement the FMFIA process and to provide a stronger basis to report on the status of EPA internal controls, the Administrator of EPA should schedule ICR for identified high and medium vulnerability weakness areas, where other forms of corrective actions were unsuccessful or inappropriate. To more effectively implement the FMFIA process and to provide a stronger basis to report on the status of EPA internal controls, the Administrator of EPA should have the FMFIA tracking system monitor and follow up on all internal control weaknesses. To more effectively implement the FMFIA process and to provide a stronger basis to report on the status of EPA internal controls, the Administrator of EPA should require responsible program managers in the various EPA functional areas to validate that actions taken to correct weaknesses reported as corrected are adequate to prevent or reduce their recurrence. To more effectively implement the FMFIA process and to provide a stronger basis to report on the status of EPA internal controls, the Administrator of EPA should assess FMFIA training needs and train staff as necessary. The Administrator of EPA should not report that the EPA accounting system is in conformance with the Comptroller General's principles, standards, and related requirements until the system has been adequately evaluated while in operation. To ensure that the accounting system evaluation made under FMFIA is thorough and comprehensive, the Administrator of EPA should establish and implement a formal plan, including policies and procedures, on how EPA will implement section 4. The plan should include requirements for: (1) reviewing and testing the Financial Management System in operation to determine confor-

mance with EPA policies and procedures and the Comptroller General's requirements; and (2) using Office of the Inspector General-reported accounting system weaknesses to determine whether planned actions have been implemented and whether they resolve the reported problems. To ensure that the accounting system evaluation made under FMFIA is thorough and comprehensive, the Administrator of EPA should properly record letter-of-credit payments.

**128769**

**Topics in Evaluation.** 1985. 4 pp.  
by Carl E. Wisler, Associate Director, GAO Program Evaluation and Methodology Division.  
In *The GAO Review*, Vol. 20, Issue 4, Fall 1985, pp. 7-9, 57.

**Contact:** Program Evaluation and Methodology Division.  
**Abstract:** This article discusses methods currently in use for determining causal relationships including: (1) informal methods, such as pattern-matching or explanation-building; (2) causal-modeling methods, such as linear-structural relations, causal analysis, and confirmatory analysis; (3) experimental and quasi-experimental methods, such as randomized clinical trials, randomized blocks, non-equivalent-comparison groups, and interrupted-time series; and (4) judgment methods, such as consensus development, cognitive mapping, and focus groups.

**128774**

**A Different Perspective: States' Roles in Internal Controls.** 1985. 7 pp.  
by H. Perrin Garsombke, Associate Professor, University of Wyoming.  
In *The GAO Review*, Vol. 20, Issue 4, Fall 1985, pp. 24-29, 59.

**Contact:** Office of Publishing Services.  
**Authority:** Foreign Corrupt Practices Act of 1977. Federal Managers' Financial Integrity Act of 1982 (P.L. 97-255).  
**Abstract:** This article discusses the results of a survey of state audit agencies and focused on three aspects in the review and evaluation of internal controls in state agencies: (1) the extent and documentation of controls; (2) sampling methods for testing controls; and (3) electronic data processing controls and audit techniques. The state auditors reported that: (1) a low percentage of state agencies had adequate documentation; (2) most state audit agencies require a 5 percent or less error rate; and (3) a majority of the states use a mainframe computer system and generalized audit software packages.

**128794**

**The Government Faces Serious Internal Control and Accounting Systems Problems; Financial Integrity Act.** AFMD-86-14; B-216946. December 23, 1985. 56 pp. plus 7 appendices (14 pp.).  
*Report to Congress:* by Charles A. Bowsheer, Comptroller General.  
Refer to OCG-84-3, August 24, 1984, Accession Number 125049.

**Issue Area:** Internal Control and Financial Management System Audits: Effectiveness of Federal Agencies in Implementing the Federal Managers' Financial Integrity Act (7401); Internal Control and Financial Management System Audits: Federal Accounting Systems' Compliance With GAO and Other Requirements (7402).  
**Contact:** Accounting and Financial Management Division.  
**Budget Function:** Financial Management and Information Systems: Accounting Systems in Operation (998.1).  
**Organization Concerned:** Government-Wide; Office of Management and Budget.

**Congressional Relevance:** House Committee on Government Operations; Congress.

**Authority:** Federal Managers' Financial Integrity Act of 1982 (31 U.S.C. 3512). Debt Collection Act of 1982. Accounting and Auditing Act. Comprehensive Employment and Training Act of 1973. Job Training Partnership Act. H. Rept. 98-937. OMB Circular A-71.

**Abstract:** As part of its second governmentwide report on the Federal Managers' Financial Integrity Act of 1982 (FIA), GAO reviewed the internal control and accounting system problems facing the government and highlighted the problems which have hindered federal agency efforts to implement the FIA. **Findings/Conclusions:** GAO noted that: (1) the widespread and long standing weaknesses and breakdowns in agency internal controls continue to result in wasteful spending, poor management, and losses involving billions of dollars in federal funds; (2) internal control weaknesses have also made outright fraud more feasible; and (3) inadequate agency accounting systems and financial reports have contributed to the government's dilemma. GAO found that: (1) agencies reported that 53 percent of their accounting systems were not in conformance with Comptroller General requirements; (2) serious internal control problems continue in areas such as weapon systems procurement, social security, property management, and automatic data processing; (3) agencies have also reported that thousands of less serious weaknesses have been corrected which were collectively important and could have led to fraud, waste, and abuse; and (4) programs to evaluate internal control systems have not yet evolved to the point that the agencies know whether their controls are adequate. GAO also found that: (1) although federal agencies generally identified their problems, their annual reports do not always provide an accurate, clear assessment of the overall status of their systems; (2) there is an inadequate basis for reporting on internal control weaknesses because the Office of Management and Budget (OMB) has not changed its reporting guidance as GAO recommended; and (3) agency programs which evaluate internal control and accounting systems need further strengthening to ensure that weaknesses are identified and corrected. **Recommendation To Agencies:** The Director, OMB, should implement the prior recommendation to strengthen annual internal control reporting guidance to agencies. OMB must ensure that agencies disclose the basis for their position on reasonable assurance, considering the weaknesses identified and the scope of evaluations. Specifically, OMB should revise internal control reporting guidance to incorporate the "except for" reporting format of the House Committee on Government Operations whereby agencies would clearly disclose the significance of those systems which: (1) do not meet the act's requirements; and (2) have not yet been evaluated and for which the agency does not know whether or not they comply with the act's requirements. The Director, OMB, should require that, for agency heads to elect the "taken as a whole" reporting format, they must clearly demonstrate that those systems that do not comply, or have not been adequately evaluated, are not of such significance as to detract from the credibility of an opinion on the agency as a whole. The Director, OMB, should strengthen its guidance for reporting on accounting system conformance so that the annual report will clearly disclose the condition of an agency's accounting systems, applying the same criteria outlined for reporting on internal control systems. It should be clear which systems conform, which ones do not, and which ones have not been evaluated so that a conformance statement can be provided.

**128824**

**Performance Appraisal Information From Selected Federal Agencies.** GGD-86-1; B-217980. October 10, 1985. Released January 13, 1986. 2 pp. plus 3 appendices (19 pp.).

Report to Rep. Steny H. Hoyer; Rep. Michael D. Barnes; Rep. Barney Frank; by William J. Anderson, Director, GAO General Government Division.

**Issue Area:** Federal Civilian Work Force: Other Issue Area Work (4891).

**Contact:** General Government Division.

**Budget Function:** General Government: Central Personnel Management (805.0).

**Organization Concerned:** Department of Commerce; National Aeronautics and Space Administration.

**Congressional Relevance:** Rep. Barney Frank; Rep. Michael D. Barnes; Rep. Steny H. Hoyer.

**Authority:** Civil Service Reform Act of 1978 (P.L. 95-454). Civil Service Retirement Spouse Equity Act of 1984 (P.L. 98-615).

**Abstract:** Pursuant to a congressional request, GAO reviewed performance approval data from the Department of Commerce and the National Aeronautics and Space Administration (NASA). **Findings/Conclusions:** For Commerce, GAO categorized the data by agency, gender, race, and performance rating. GAO sampled records from each of the four Commerce performance appraisal information systems to verify data accuracy. GAO also analyzed an internal NASA report containing comprehensive performance appraisal data but did not verify the data. GAO noted that the data gathered was of limited value because it did not attempt to gather information on evaluation factors or to determine whether individual performance appraisals were justified.

#### 128826

**Adequacy of Data Dissemination: State, Industry, and Government Views; Energy Emergency Information Needs.** RCED-86-58BR; B-221125. December 20, 1985. Released January 10, 1986. 37 pp.

Report to Rep. Philip R. Sharp, Chairman, House Committee on Energy and Commerce: Fossil and Synthetic Fuels Subcommittee; by James Duffus, III, Associate Director, GAO Resources, Community, and Economic Development Division.

**Issue Area:** Energy: Enhancing the Effectiveness, Economy, and Efficiency of Strategic Petroleum Reserve Management (6402).

**Contact:** Resources, Community, and Economic Development Division.

**Budget Function:** Energy: Emergency Energy Preparedness (274.0).

**Organization Concerned:** Department of Energy; Energy Information Administration.

**Congressional Relevance:** House Committee on Energy and Commerce: Fossil and Synthetic Fuels Subcommittee; Rep. Philip R. Sharp.

**Authority:** Energy Policy and Conservation Act. Emergency Energy Conservation Act of 1979. Energy Emergency Preparedness Act of 1982. S. 1678 (98th Cong.).

**Abstract:** Pursuant to a congressional request, GAO reviewed the extent to which the Energy Information Administration (EIA) and the Department of Energy (DOE) are meeting the energy emergency statistical data and information needs of states and industry. **Findings/Conclusions:** GAO noted that: (1) state and industry officials agreed that EIA is providing reliable and high quality data needed to allow them to properly plan for an oil shortage; and (2) some state officials, however, expressed a general lack of understanding of the mutual roles and responsibilities of the federal and state governments during an oil shortage. GAO found that: (1) because a wide variety of energy production and consumption patterns exist among states and industries, their need for and use of petroleum data vary; (2) 13 out of the 14 states reviewed used recurring EIA publications containing data on a regional and national basis; (3) 13 out of 14 states con-

sidered EIA data important to their planning efforts and critical in times of emergency; and (4) states also used a variety of non-EIA data sources for petroleum data estimates. GAO also found that: (1) without the historical baseline data that EIA provides, it would be difficult to make rational decisions during an energy emergency; (2) industry officials who use EIA data believe that the data are useful, but there is no need for additional data; (3) energy officials from 10 of the 14 states reviewed stated that they did not have sufficient information on the DOE energy emergency preparedness program; (4) 7 of the 14 states desired assurance that emergency information could be effectively communicated over the DIALCOM system; and (5) most industries were satisfied with their understanding of the DOE energy emergency plan.

#### 128842

**[Potential for Improving Depot Maintenance Productivity Measurement and Reporting].** GGD-85-49; B-217803. April 8, 1985. Released January 9, 1986. 2 pp. plus 1 enclosure (2 pp.).

Report to Lawrence J. Korb, Jr., Assistant Secretary, Department of Defense: Office of the Assistant Secretary of Defense (Manpower, Installations, and Logistics); by Frank C. Conahan, Director, GAO National Security and International Affairs Division.

**Issue Area:** National Productivity: Improving Productivity Management in DOD Industrial Activities (9103); Logistics: Other Issue Area Work (5991).

**Contact:** General Government Division.

**Budget Function:** National Defense: Department of Defense - Military (Except Procurement and Contracting) (051.0).

**Organization Concerned:** Department of Defense.

**Abstract:** GAO reviewed the Department of Defense's potential for improving productivity measurement and reporting systems for depot maintenance activities. **Findings/Conclusions:** GAO found that: (1) depot maintenance productivity data were inconsistent, incomplete, and potentially unreliable; (2) the data did not meet the needs of defense maintenance and resource managers; (3) another system could be used to develop more reliable productivity data; and (4) appropriate reporting formats need to be developed to satisfy reporting requirements and aid the Office of the Secretary of Defense in oversight activities.

#### 128934

**[Department of Energy's Justification for Not Using a Computer Program]; Oil Pricing Violations.** RCED-86-32; B-217293. December 24, 1985. Released January 23, 1986. 11 pp. plus 2 appendices (4 pp.).

Report to Rep. John D. Dingell, Chairman, House Committee on Energy and Commerce: Oversight and Investigations Subcommittee; by J. Dexter Peach, Director, GAO Resources, Community, and Economic Development Division.

**Issue Area:** Energy: Other Issue Area Work (6491).

**Contact:** Resources, Community, and Economic Development Division.

**Budget Function:** Energy: Energy Information, Policy, and Regulation (276.0).

**Organization Concerned:** Department of Energy: Economic Regulatory Administration; CEXEC, Inc.

**Congressional Relevance:** House Committee on Energy and Commerce: Oversight and Investigations Subcommittee; Rep. John D. Dingell.

**Authority:** Economic Stabilization Act of 1970 (12 U.S.C. 1904). 38 Fed. Reg. 22536.

**Abstract:** In response to a congressional request, GAO evaluated the validity of the Economic Regulatory Administration's (ERA)

reasons for no longer using a contractor-developed computer program to identify customers overcharged by the major oil refiners. *Findings/Conclusions:* ERA reasons for not using the program included that: (1) it was not possible to identify overcharged customers because its regulations were not precise; (2) the computer program could not identify individual customers because of a lack of adequate refiner sales data; (3) the computer program might not identify the parties harmed by the overcharges; and (4) the nature of its negotiated settlements with major refiners prevented it from using the transaction-specific detail the contractor-developed program provides. GAO found that: (1) the first reason, imprecise pricing regulations, was not justified; (2) ERA was unable to provide GAO with complete documentation to support its other reasons; and (3) there were significant differences of opinion on whether the computer program could accurately identify overcharged customers. Therefore, GAO was unable to determine whether ERA had adequate justification for discontinuing use of the program. However, GAO found that the cost of maintaining the contract was an important reason for its termination.

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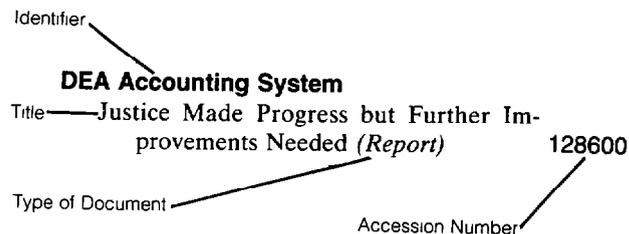
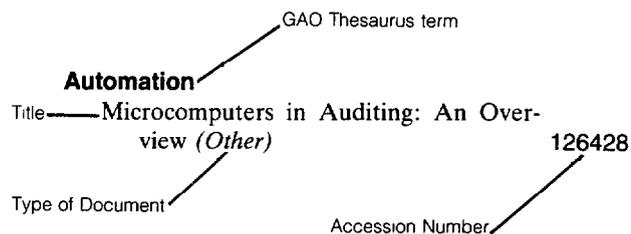
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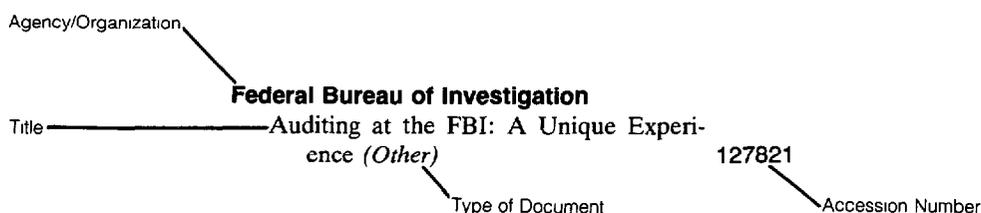
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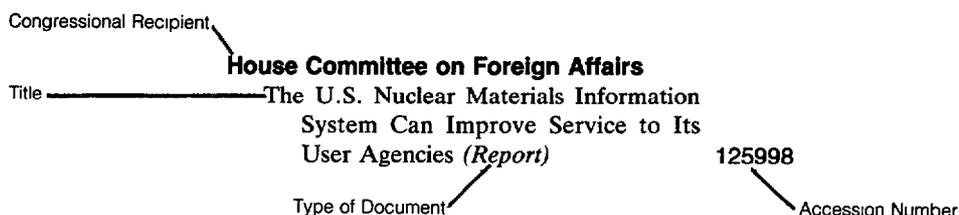
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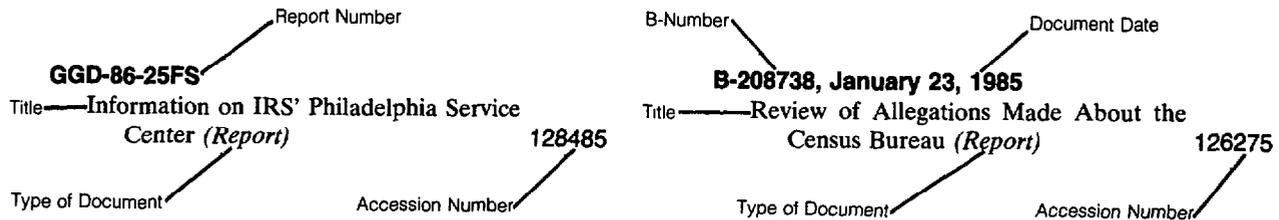
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