

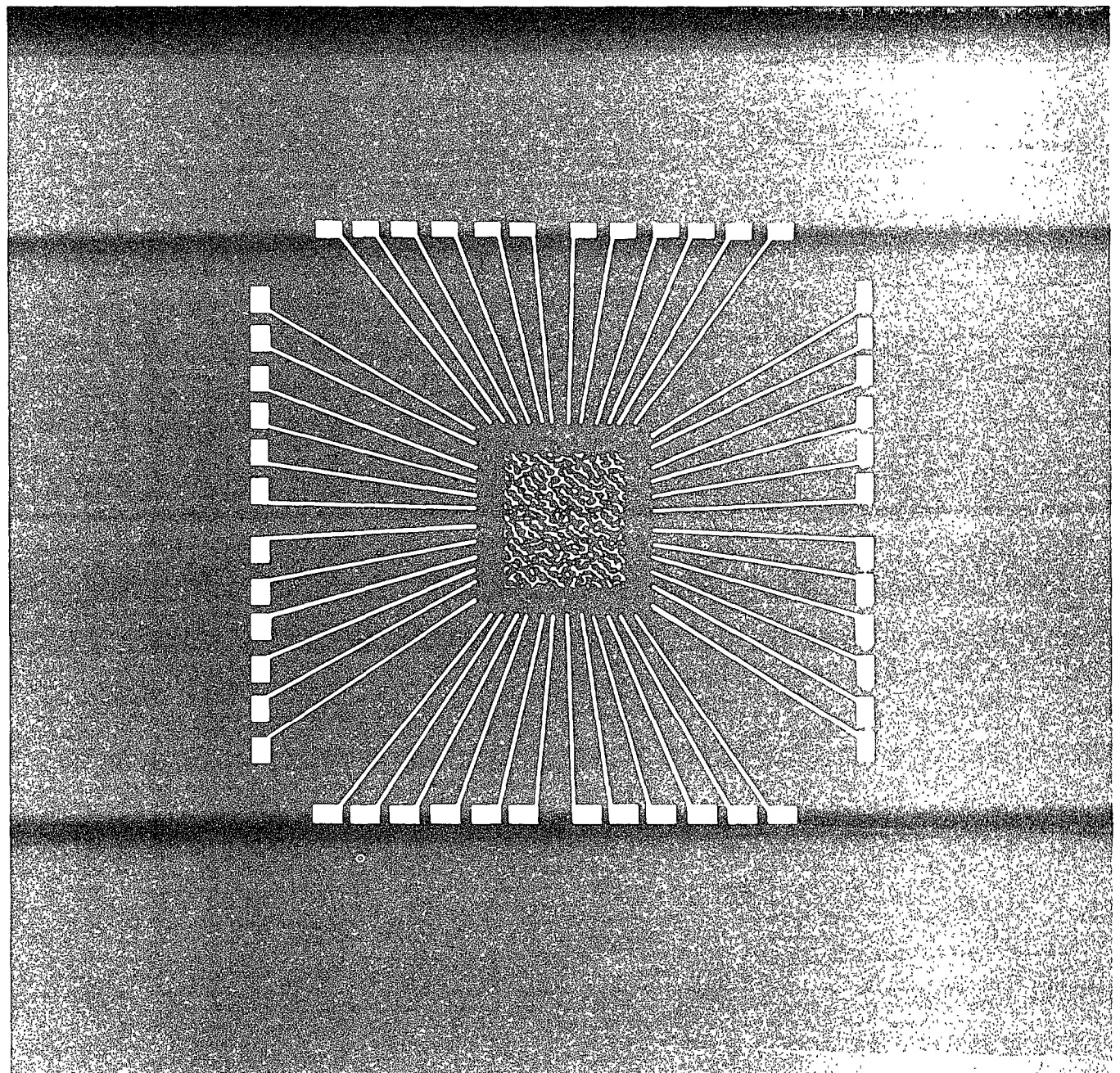
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A Bibliography of Documents Issued by the GAO on Matters Related to:

ADP



0 21857

April 1982

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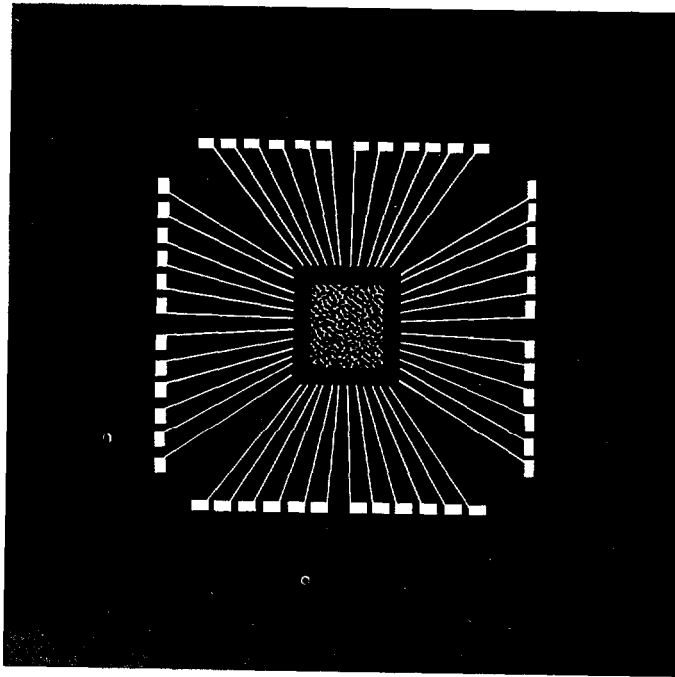
GAO

United States General Accounting Office

**A Bibliography of Documents Issued by the GAO
on Matters Related to:**

ADP

January 1981 - December 1981



U.S. GENERAL ACCOUNTING OFFICE

CHARLES A. BOWSER, COMPTROLLER GENERAL

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FOREWORD

Computers and automatic data processing (ADP) continue to increase their contribution to agency management, resulting in both greater expenditures and an apparently irreversible, growing dependence on the technology. This combination calls for knowledgeable and effective management of such resources and appropriate auditing.

Appropriate auditing of ADP management encompasses a review of the agency's history to see if current problems were noted before and, if so, how they were addressed. This bibliography is the second in a series that should help the auditor reviewing recurring problems as it includes the majority of General Accounting Office (GAO) reports, decisions, and letters dealing with ADP released during 1981. The first bibliography (AFMD-81-85) was issued in September 1981 and includes similar documents that were released from 1976 through 1980. We plan to issue ADP bibliographies annually. Although the Accounting and Financial Management Division is GAO's division primarily responsible for ADP issues, the material covered in this bibliography represents the total ADP-related effort of all of GAO's offices and divisions. This illustrates the universality of the computer in Government operations.

You may direct questions about the bibliographies to Edwin Rodda, AFMD/ADP, Room 6011, GAO Building, 441 G Street, NW., Washington, D.C. 20548, (202) 275-4797. To order individual documents, or request bibliographic searches on a specific topic, call GAO Document Handling Services at (202) 275-6241. You may use the cards included in this book to order documents.

Auditing Standards Supersedes Auditing Computer-Based Systems

In 1972 the U.S. General Accounting Office issued "Standards for Audit of Governmental Organizations, Programs, Activities, and Functions," better known as the "yellow book." Since issuing the standards, GAO has issued publications explaining and supplementing the standards and demonstrating how auditing can improve the efficiency and effectiveness of Government operations.

The standards as issued in 1972 have proved to be sound and durable and have been generally accepted by all levels of government as well as by the accounting profession. The Office of Management and Budget has cited the standards in its circulars as basic audit criteria for Federal executive departments and agencies to follow. Also, Federal legislation requires that inspectors general follow the standards.

On February 27, 1981, GAO issued a 1981 edition of these standards that supersedes the 1972 and 1974 editions and the March 1979 booklet "Additional GAO Audit Standards, Auditing Computer-Based Systems" (108920). The pamphlet "Standards for Audit of Governmental Organizations, Programs, Activities, and Functions" is for sale by the Superintendent of Documents: stock number 020-000-00205-1. The price can be obtained from the U.S. Government Printing Office, Washington, D.C. 20402.

The citation for the revised "yellow book" follows:

117872

Standards for Audit of Governmental Organizations, Programs, Activities, and Functions. February 27, 1981. 81 pp.
by Elmer B. Staats, Comptroller General.

This edition of the standards supersedes the 1972 and 1974 editions of the standards and the March 1979 booklet entitled "Additional GAO Audit Standards, Auditing Computer-Based Systems."

Contact: Office of the Comptroller General.

Authority: OMB Circular A-73.

Abstract: In 1972, GAO issued "Standards for Audit of Governmental Organizations, Programs, Activities and Functions," better known as the "yellow book." This publication contained audit standards which must be followed by Federal auditors for audits of Federal organizations, programs, activities, functions, funds received by contractors, nonprofit organizations, and other external organizations. These standards relate to the scope and quality of audit effort and to the characteristics of professional and meaningful audit reports. The standards as issued in 1972 have proved to be sound and durable and have been generally accepted by all levels of government as well as by the accounting profession. For the 1981 edition, the standards have been revised to: (1) expand the explanations of some standards in response to questions concerning them; (2) separate the standards for financial and compliance audits from those for economy and efficiency audits and program results audits; (3) incorporate standards relating to audits in which automatic data processing systems are used by the entity; and (4) add a standard to make more specific the auditor's responsibility for detecting fraud and abuse in government programs and operations.

INTRODUCTION

This **ADP Bibliography** contains citations and abstracts of ADP-related documents released by the U.S. General Accounting Office during 1981. Included are references to audit reports, staff studies, speeches, testimonies, Comptroller General Decisions, and other GAO documents. This bibliography can be used 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 in two sections: 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 or regulatory authority on which the document is based**
- o **GAO contact**

The INDEX SECTION is the key for locating references to ADP-related documents cited in this bibliography. The section is comprised of four indexes that classify information according to:

Subject

Agency or organization

(Includes both Federal agencies and nongovernmental corporate bodies)

Congressional affiliation

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

Document number

(Includes entries arranged by report number and/or B-number and date)

Reference from the index entries to the corresponding citations is provided by a unique six-digit accession number assigned to each citation. The accession number should also be used to request copies of the document described in the citation section.

A sample entry is shown opposite page 1 of the Citation Section and at the beginning of each index.

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Common abbreviations used in this publication..... inside back cover

**CITATION
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SAMPLE CITATION

<p>Accession Number</p> <p>Title/Subtitle (Invented Titles are Bracketed)</p> <p>Document/Report Number</p> <p>Type of Document</p> <p>Addressee</p> <p>GAO Issue Area (Code Numbers in Parentheses)</p> <p>GAO Contact</p> <p>Budget Function (Code Numbers in Parentheses)</p> <p>Legislative Authority</p> <p>Abstract</p> <p>Findings/Conclusions</p> <p>Recommendation to Agencies</p>	<p>115135</p> <p><i>Fraud in Government Programs: How Extensive Is It and How Can It Be Controlled (Volume I).</i> AFMD-81-57; B-201976. May 7, 1981. 51 pp. plus 14 appendices (39 pp.).</p> <p>Report to Congress; by Milton J. Socolar, Acting Comptroller General.</p> <p>Volume I of a three-volume series. Refer to AFMD-81-73, October 22, 1981, Accession Number 116576; and AFMD-82-3, November 6, 1981, Accession Number 116835.</p> <p>Issue Area: Internal Auditing Systems: Management Control Systems in Federal Agencies for the Prevention of Fraud and Abuse (0206); Education, Training, and Employment Programs (1100).</p> <p>Contact: Accounting and Financial Management Division.</p> <p>Budget Function: Financial Management and Information Systems (1100).</p> <p>Organization Concerned: Department of Justice.</p> <p>Congressional Relevance: Congress.</p> <p>Authority: False Claims Act (Against Government). Budget and Accounting Procedures Act of 1950. H.R. 4106 (95th Cong.). H.R. 1526 (97th Cong.). 18 U.S.C. 287.</p> <p>Abstract: GAO made a statistical analysis of over 77,000 cases of fraud and other illegal activities reported in 21 Federal agencies during the period of October 1, 1976, through March 31, 1979.</p> <p>Findings/Conclusions: The loss to the Government on the 77,000 cases would total between \$150 and \$220 million. This loss is only what is attributable to known fraud. It does not include the cost of undetected fraud which is probably much higher, because weak internal controls allow fraud to flourish. It also does not include cases involving Federal funds where State and local jurisdictions had primary investigatory responsibility. Losses due to fraud and related illegal activities are seldom recovered. Fraud erodes public confidence in the Government, undermines program effectiveness, and in some cases, affects public health and safety. Government employees committed about 29 percent of the frauds included in the GAO study. Federal employees also detected the majority of the reported frauds. Four areas were especially prone to fraud: financial assistance to individuals, inventory control and property management, mail service, and personal property management. For a variety of reasons, the Justice Department declined to prosecute 61 percent of almost 13,000 cases referred by Federal agencies. Although Justice got a conviction or guilty plea in the majority of cases it did prosecute, the courts often suspended large portions of the sentences or granted probation. Agencies did not always take administrative action against individuals who committed fraud, or took action which was ineffective. Since 1978, progress has been made in combating fraud by the establishment of offices of inspectors general and Justice Department reorganizations.</p> <p>Recommendation To Congress: Congress should enact the Federal Managers' Accountability Act of 1981. Congress should consider the merits of enacting legislation to allow agencies to assess civil monetary penalties against persons who defraud Federal programs. The authority to assess such a penalty should be effective when the Department of Justice declines to take criminal or civil action on the case.</p> <p>Recommendation To Agencies: The Department of Justice should expedite completion of its draft legislation to give agencies the authority to levy civil monetary penalties and should submit the legislation to Congress for its consideration.</p>	<p>Document Date</p> <p>Pagination</p> <p>Descriptive Note</p> <p>Agency/Organization Concerned</p> <p>Recommendation to Congress</p>
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100057

[Delays in the Implementation of the Farmers Home Administration's Unified Management Information System]. B-146864. February 16, 1977. Released February 19, 1982. 2 pp.

Report to Sen. Herman E. Talmadge, Chairman, Senate Committee on Agriculture and Forestry; by Elmer B. Staats, Comptroller General.

Issue Area: Automatic Data Processing: Acquisition of ADP Resources Under the Brooks Act (0111).

Contact: Logistics and Communications Division.

Organization Concerned: Farmers Home Administration.

Congressional Relevance: Senate Committee on Agriculture and Forestry.

Abstract: The possibility of unnecessary delays in implementation of the Farmers Home Administration's (FmHA) Unified Management Information System (UMIS) was examined. FmHA will be the principal user of a consolidated St. Louis-Kansas City computer center. **Findings/Conclusions:** It is agreed that FmHA needs a UMIS-type system, but the Agency did not adequately study alternative methods of providing UMIS-type services as required by Federal procurement policy. Its preferred method of providing UMIS services involves the installation of about 2,000 interactive terminals. The estimated cost of the concept was about \$50 million; however, an adequate determination had not been made that the terminals were needed or were cost-beneficial. A pilot program to test a limited number of terminals in 1978 will cost about \$1 million. **Recommendation To Congress:** The request for the proposed computer system procurement, with options for acquiring additional terminal capacity, should be allowed to proceed.

100058

[Computer Center Activities, Sergeant at Arms, U.S. Senate]. FGMSD-77-16; B-186580. March 11, 1977. Released February 19, 1982. 1 p. plus 1 enclosure (31 pp.).

Report to F. Nordy Hoffmann, Senate: Office of the Sergeant at Arms of the Senate; by Robert F. Keller, Acting Comptroller General.

Issue Area: Automatic Data Processing (0100); Automatic Data Processing: Acquiring and Using Resources (0102); Automatic Data Processing: Using Results of ADP Systems (0103).

Contact: Financial and General Management Studies Division.

Organization Concerned: Senate: Office of the Sergeant at Arms of the Senate.

Abstract: Review of the operations of the computer center operated by the Sergeant at Arms of the U.S. Senate indicated that there are many areas in which improvements could be made. **Findings/Conclusions:** Computer tasks delivered to the center were generally closely controlled on delivery to the reception desk and throughout the processing. Standards for systems development have not been established in the computer center. Steps are being taken to hire an employee to begin development of overall computer center standards. The salaries of computer center personnel are generally comparable to those of other agencies and commercial firms. **Recommendation To Congress:** To improve overall control of work in process, the systems development work should be entered into the computer system via the reception desk. Top management should take steps to implement a career development program. The computer center should have an agreement with another agency or a contractor to provide backup facilities in the event of destruction of the equipment or long-term failures. To maintain the integrity of the data files, the computer center management should encourage terminal users to change their passwords periodically. An office with responsibility for administrative services should be established, and the roles of the Sergeant at Arms and the Subcommittee on Computer Services should be clarified. Shorter summary reports using graphic presentations, which would permit a quick overview of computer center activity, should be developed for

accounting information system that would help in managing staff should be developed.

100440

Activities of the Office Equipment Service for the Fiscal Year Ended June 30, 1976. GGD-77-11; B-114865. December 27, 1976. Released February 19, 1982. 4 pp.

Report to Edmund L. Henshaw, Jr., House of Representatives: Clerk of the House; by Elmer B. Staats, Comptroller General.

Contact: General Government Division.

Organization Concerned: House of Representatives: Clerk of the House.

Congressional Relevance: House Committee on House Administration.

Authority: 2 U.S.C. 112e.

Abstract: The activities of the Office Equipment Service of the House of Representatives were reviewed for the fiscal year ended June 30, 1976. **Findings/Conclusions:** The service maintains a computerized system of accounts which provides information for each type of equipment. These accounts showed that, as of June 30, 1976, the inventory of office equipment consisted of 11,110 items with an acquisition cost of about \$6.6 million and a net value of about \$2.9 million. The computerized system also maintains a listing of disposed equipment which is updated monthly. The purchase and disposal transactions were properly documented and recorded. Service manual records adequately account for leased equipment and provide adequate control over the dollar amount of leasing allowances. The Service's operating costs for fiscal 1976 totaled \$4,237,637.

101154

Deficiencies in the Air Force's Maintenance Actual Material Cost System. LCD-77-206. January 6, 1977. Released February 19, 1982. 3 pp.

Report to Gen. F. M. Rogers, Commander, Department of the Air Force: Air Force Logistics Command, Wright-Patterson AFB, OH; by Henry W. Connor, Associate Director, GAO Logistics and Communications Division.

Issue Area: Automatic Data Processing: Using Results of ADP Systems (0103).

Contact: Logistics and Communications Division.

Organization Concerned: Department of the Air Force: Air Force Logistics Command, Wright-Patterson AFB, OH.

Abstract: A survey was conducted of cost and quantity data used in stock management of material consumed at the Oklahoma City Air Logistics Center. Air Logistics Centers use data of the GOO4H Maintenance Actual Material Cost System in determining rates to charge customers for repair work. The Centers also adjust standards for material usage on the basis of data developed by the system. **Findings/Conclusions:** Analysis of November 1975 activity showed that 7,113 of 18,657 expense items consumed at Oklahoma City were erroneously priced. The sum of negative and positive pricing for the month was \$555,125.71. Center personnel were unable to explain these differences without a detailed analysis. The figures show that inaccurate data are being used in determining rates to charge customers. Adjustments of quantity errors in the system give the appearance of normal issues and turns-ins in GOO4H outputs, which results in erroneous usage data being analyzed to refine material standards. Deficiencies at the Oklahoma City Center may be symptomatic of similar problems at other centers. **Recommendation To Agencies:** To correct pricing errors and assure valid data in the system, a periodic match of the GOO4H and stock list prices should be made to determine the extent of errors in the system. To insure correct usage data, edits should be placed in the GOO4H system that will require material

issued to match the correct resource control center, control number, job designator, and operation number.

101161

[Action of OMB Designed To Expand the Amount of Contracting Out of Functions Now Performed by Civil Service Employees]. PSAD-77-79; B-158685. February 16, 1977. Released February 19, 1982. 3 pp.

Report to Rep. Clarence J. Brown; by Elmer B. Staats, Comptroller General.

Issue Area: General Procurement: OMB Guidelines for Relying on the Private Sector To Supply Federal Needs (1906).

Contact: Procurement and Systems Acquisition Division.

Organization Concerned: Office of Management and Budget; United States Civil Service Commission.

Congressional Relevance: Rep. Clarence J. Brown.

Abstract: An Office of Management and Budget (OMB) release and GAO plans for monitoring major developments concerning the contracting out of functions now performed in-house by Government employees were discussed. Previously, GAO recommended that OMB give consideration to developing a series of rates tailored to each type of activity to be contracted out. It was also recommended by GAO that social security costs for private sector employees be computed on the dynamic normal basis, as are retirement costs for civil service employees. **Findings/Conclusions:** GAO continued to believe that the establishment and use of a series of tailored rates would result in more accurate cost comparisons. Further evaluation of the Civil Service computer model used to calculate the retirement cost factor will be made by GAO to determine if it is practical to establish such rates. GAO continues to believe that estimates of the cost of contracting should include some provision for potential or future cost for benefits. GAO plans an evaluation of executive agency implementation of and compliance with the rules and regulations concerning contracting out for goods and services. **Recommendation To Agencies:** Obtaining needed goods and services at the lowest possible cost is a sound public policy that must be given equal consideration as that given to the policy of placing reliance on the private sector. The effective implementation of these policies requires that complete and accurate cost comparisons be made.

101899

[Development, Implementation, and Operation of the Defense Integrated Data System]. LCD-77-110; B-163074. May 5, 1977. Released February 19, 1982.

Report to Rep. George H. Mahon, Chairman, House Committee on Appropriations: Defense Subcommittee; Sen. John L. McClellan, Chairman, Senate Committee on Appropriations: Defense Subcommittee; by Elmer B. Staats, Comptroller General.

Issue Area: Automatic Data Processing (0100); Facilities and Material Management: Supply and Maintenance Operations Reporting Systems (0703).

Contact: Logistics and Communications Division.

Organization Concerned: Department of Defense: Assistant Secretary of Defense (Installations and Logistics); Defense Logistics Agency.

Congressional Relevance: House Committee on Appropriations: Defense Subcommittee; Senate Committee on Appropriations: Defense Subcommittee; Rep. George H. Mahon; Sen. John L. McClellan.

Abstract: An investigation was conducted on the design, development, implementation, and operation of the Defense Integrated Data System. The extent to which the system will accomplish the objectives set forth for it by the Department of Defense (DOD) was evaluated. **Findings/Conclusions:** A valid need exists for a central Federal repository for item identification and related cataloging

data to complement the Federal Supply System. However, it does not presently appear that this system will completely achieve its planned performance objectives, because it is not able to: produce timely, accurate information for its intended users; eliminate the duplicate files and publications created and maintained by the military services; nor efficiently and effectively interchange information with other Defense Department systems. These conditions are attributable to deficiencies in the system's design, the unwillingness of the military services to fully support and use the system, and the apparent lack of any central authority to enforce user participation. Although about \$103 million has been spent on the system so far, DOD has been unable to identify any cost savings or cost avoidance associated with its use. **Recommendation To Congress:** The Congressional Subcommittees on Defense Appropriations should: discuss with concerned officials the existing management plan for the system and the associated cost implications; review any proposed improvements in the management plan; and be apprised of the projected costs to resolve performance problems.

102433

[Management and Use of the Air Force's CREATE Time-Sharing Computer]. March 3, 1977. Released February 19, 1982. 2 pp. plus 1 enclosure (1 pp.).

Report to Brig. Gen. Howard M. Estes, Jr., Comptroller, Department of the Air Force: Air Force Logistics Command, Wright-Patterson AFB, OH; by Regional Manager, GAO Field Operations Division: Regional Office (Cincinnati).

Issue Area: Automatic Data Processing (0100).

Contact: Field Operations Division: Regional Office (Cincinnati).

Organization Concerned: Department of the Air Force: Air Force Logistics Command, Wright-Patterson AFB, OH.

Abstract: The Air Force's CREATE time-sharing computer provides responsible computational support to several audiences, but several of the management practices deviate from established policies and regulations. **Findings/Conclusions:** Although the approved use of CREATE is limited to technical applications, GAO's survey showed that 13 of 16 approved service requests did not fully meet this workload criterion. Requests that did not meet the criterion that all projects be cost effective have also been approved. Management controls exist to limit CREATE's use and to remind users that it is an expensive resource, but they have, at times, been ignored. The user group of user and management representatives has not met regularly, thereby eliminating an important communication link. Scheduled improvements include obtaining a new communication processor for CREATE, but management improvements may obviate the need for additional equipment. **Recommendation To Agencies:** Automatic controls should be used to promote efficient use of CREATE. The user group should meet regularly to eliminate some of the difficulties identified.

102478

[Accounting and Reimbursement for Foreign Military Sales]. January 28, 1977. Released February 19, 1982. 33 pp. plus 1 enclosure (1 p.).

Report to Col. Emil J. Klingenfus, Deputy Commander, Department of the Army: International Logistics Command, New Cumberland, PA; by Regional Manager, GAO Field Operations Division: Regional Office (Philadelphia).

Issue Area: International Affairs: Foreign Military Sales and Other U.S. Military Assistance (0605); Accounting and Financial Reporting (2800).

Contact: Field Operations Division: Regional Office (Philadelphia).

Organizations Concerned: Department of the Army: International Logistics Command, Cumberland, PA.

Abstract: A review was completed at the Army International Logistics Command of the accounting and reimbursement of administrative expenses, including civilian and military personnel costs,

connected with foreign military sales. **Findings/Conclusions:** An unnecessary loss of revenue to the Government was discovered. The 2-percent administrative surcharge is not being billed to foreign customers on certain cases although applicable authorization provides for the surcharge. These cases are erroneously coded in the computer master program as being exempt from the surcharge. The cause of the incorrect coding was not determined because of a lack of documentation. A total of 66 incorrectly coded cases were identified. However, a recently introduced programming system will assure correct coding in the future. **Recommendation To Agencies:** Reviews should be performed of the 32 partially exempt cases and the 32 entirely exempt cases not examined by GAO to identify improperly coded items in the master record. The master program should be corrected for all 66 cases found plus any additional cases identified. Customers should be rebilled to assess the surcharge erroneously omitted.

102480

[Sale of Central Air Data Computer Test Benches to Foreign Governments]. March 14, 1977. Released February 19, 1982. 1 p. plus 1 enclosure (3 pp.).

Report to Comptroller, Department of the Air Force: San Antonio Air Logistics Center, TX; by Auditor-in-Charge, GAO Field Operations Division: Regional Suboffice (San Antonio).

Issue Area: International Affairs: Foreign Military Sales and Other U.S. Military Assistance (0605); Accounting and Financial Reporting (2800).

Contact: Field Operations Division: Regional Suboffice (San Antonio).

Organization Concerned: Department of the Air Force: San Antonio Air Logistics Center, TX.

Abstract: A review of billing problems related to the sale by the Air Force of four test benches to foreign governments revealed a loss of \$537,292. **Findings/Conclusions:** The Air Force did not recover the amount of loss from foreign governments because (1) Government-furnished materiel (GFM) cost was not billed, and (2) the correct contract price was not always billed. Additional losses of \$93,846 will be incurred if GFM costs are not added to test bench sales now being processed. Further, an additional \$214,587 could be recovered from foreign governments for the replacement cost of navigational test benches. **Recommendation To Agencies:** All equipment items with Government-furnished materiel which were sold to foreign governments should be identified, and the full cost should be recovered.

102487

[Agency for International Development's Loan Accounting System]. June 10, 1977. Released February 19, 1982. 2 pp.

Report to John F. Owens, Acting Assistant Administrator, Agency for International Development: Bureau for Program and Management Services; by Frank M. Zappacosta, Assistant Director, GAO International Division.

Issue Area: Accounting and Financial Reporting (2800).

Contact: International Division.

Organization Concerned: Agency for International Development: Bureau for Program and Management Services.

Abstract: Progress has been made in automating the loan accounting operations of the Agency for International Development (AID). **Findings/Conclusions:** All loan accounting has been converted from the manual system approved by GAO in 1968, and the implementation problems then identified have been resolved. Full documentation of the new, complex, automated system is warranted to replace the existing loan accounting manual. There is still a need for periodic internal financial audits of the loan program and for regularly recurring independent tests of source data and established procedures. Although the current manual has always

provided for semiannual internal check procedures to verify the validity of loan data used by the system, such tests were first performed by AID in 1975. Without adequate internal audit activities, management cannot ensure that its accounting responsibilities are being effectively met. **Recommendation To Agencies:** AID should produce a manual of the current system, describing procedures and controls, including provisions for periodic internal financial audits and independent tests of source data and established procedures, and should submit the documented system to the Comptroller General for approval.

103401

[Organizational Structure and Information Systems Used To Manage the Army's Depot-Level Maintenance Programs]. September 19, 1977. Released February 19, 1982. 3 pp.

Report to Secretary, Department of Defense; by Werner Grosshans, Associate Director, GAO Logistics and Communications Division.

Issue Area: Facilities and Material Management: Supply and Maintenance Operations Reporting Systems (0703).

Contact: Logistics and Communications Division.

Budget Function: National Defense: Department of Defense - Military (except procurement and contracts) (0051).

Organization Concerned: Department of Defense; Department of the Army: Army Aviation Systems Command; Department of the Army: Fort Hood, TX; Department of the Army: Army Aeronautical Depot Maintenance Center, Corpus Christi, TX.

Abstract: A review of the operational structure and information systems used to manage the Army's depot-level maintenance programs revealed that the prompt processing of maintenance data is a significant problem for the Army. **Findings/Conclusions:** The Army Aviation Systems Command (AVSCOM) used data on the application of modification work orders to determine the status of the various approved aircraft modification projects. A large data processing backlog existed at the Maintenance Management Center in January 1977 causing data submission delays of up to 12 months. There was a similar data backlog at the Army Aeronautical Depot Maintenance Center, which handles data on aircraft items to prevent items in poor condition from being used in the repairing or overhauling of an aircraft. An 8-month backlog also existed at an aviation maintenance unit at Fort Hood. AVSCOM is sent aircraft operational readiness data by various Army field units. It receives the same data in different formats from separate sources, when only one source and format would appear to be sufficient. **Recommendation To Agencies:** The Army should continue to emphasize high standards for prompt and accurate maintenance data. The Army's consolidation of the responsibilities for depot administration and management with the responsibilities for monitoring maintenance workload planning and execution appears to offer the potential for more effective management of depot operations. The consolidation should also result in a more efficient use of the maintenance capability which exists within the Army's depot maintenance system.

103464

[Approval of System Design for General Accounting at Naval Air Stations (Class II)]. FGMSD-77-73; B-159797. September 12, 1977. Released February 19, 1982. 2 pp.

Report to Secretary, Department of Defense; by Elmer B. Staats, Comptroller General.

Issue Area: Accounting and Financial Reporting (2800).

Contact: Financial and General Management Studies Division.

Organization Concerned: Department of the Navy.

Abstract: The system design for General Accounting at Naval Air Stations (Class II) was approved although it lacked adequate fund control. This is a result of Congress not appropriating adequate funds to make a necessary accounting change. **Findings/Conclusions:**

Approval was granted with the understanding that the accounting procedures would be changed when permitted by Congress. The system design deviated from accrual accounting principles by charging travel expenses at the time travel orders are issued. Also, locally administered service and real property facility contracts and orders under \$10,000 were simultaneously obligated and expensed. Approval was granted with the understanding that handbook revisions affecting the above practices would be implemented. Approval was also given with the understanding that separate fund accounting control will be maintained for maintenance and repair of real property and all other purposes as agreed upon by the Navy. **Recommendation To Agencies:** The Department of the Navy internal auditors should periodically review the system, including the required design changes, to assure that it is operating as designed.

103777

[Leave Errors Incident to Air Force Members' Permanent Change of Station]. September 23, 1977. Released February 19, 1982. 3 pp. Report to Commander, Department of the Air Force: Air Force Accounting and Finance Center, Denver, CO; by Regional Manager, GAO Field Operations Division: Regional Office (Denver).

Issue Area: Personnel Management and Compensation: Compensation (0305).

Contact: Field Operations Division: Regional Office (Denver).

Organization Concerned: Department of the Air Force: Air Force Accounting and Finance Center, Denver, CO.

Abstract: A review of the administrative procedures for determining the amount of delay enroute chargeable as leave upon an Air Force member's permanent change of station disclosed 149 instances involving 1,924 days of leave taken, but not reported, which created potential erroneous payments of about \$46,300 at final separation. If the findings for the period reviewed are representative, the potential for error is considerable. **Findings/Conclusions:** In 115 of the cases involving 1,700 days of leave and about \$41,500 in potential erroneous payments, no leave transactions had been processed, despite the fact the itineraries on the travel vouchers generally showed that leave had been taken. In 3 cases involving 75 days and about \$1,500, leave transactions had failed the central computer program edits at the Air Force Accounting and Finance Center and were rejected for resolution and reentry. In the remaining 31 cases involving errors, leave transactions had not been processed at the time of the review. A proposed computer program edit of the arrival transaction to detect those cases where leave had been taken has not been accomplished because it is a low priority assignment. **Recommendation To Agencies:** Action should be taken to expedite the implementation of a proposed computer program edit to insure that leave taken in connection with a permanent change of station is promptly and properly recorded.

104772

[Survey of Controls Used by Medicare Carriers To Prevent Duplicate Payments]. January 11, 1978. Released February 19, 1982. 6 pp. Report to Robert A. Derzon, Administrator, Health Care Financing Administration; by Thomas Jay Smith, (for Robert E. Iffert, Jr., Assistant Director), GAO Human Resources Division.

Contact: Human Resources Division.

Budget Function: Health: General Health Financing Assistance (0555).

Organization Concerned: Health Care Financing Administration: Medicare Bureau; Health Care Financing Administration.

Abstract: A survey was conducted of Medicare carriers' use of prepayment computer edits to prevent duplicate payments. Bureau instructions specify editing criteria to be used by carriers in

screening claims to identify duplicate claims to be disallowed without clerical intervention and potential duplicate claims to be subjected to manual review. Although use of these criteria is mandatory, most of the carriers surveyed used editing criteria that varied from Bureau criteria. Regional offices are responsible for assuring that carriers use editing criteria required by the Bureau, but most regional personnel did not know what editing criteria were being used. Use of editing criteria which are too narrow results in duplicate claims not being detected, and use of criteria which are too broad can result in unnecessary manual examinations of line items. Criteria for the edit used to deny exact duplicates automatically should be changed to include comparisons with other claims still in progress. The Medicare Bureau should direct regional offices to ensure that all carriers comply with duplicate detection criteria and to show specifically the carriers' criteria in the annual contractor evaluation reports.

105030

[Review of Proposal for Establishing a Centralized Government Travel Agency]. LCD-78-209; B-103315. February 3, 1978. Released February 19, 1982. 11 pp. Report to Sen. Edward Zorinsky; by Fred J. Shafer, Director, GAO Logistics and Communications Division.

Contact: Logistics and Communications Division.

Budget Function: Transportation: Air Transportation (0402).

Organization Concerned: General Services Administration.

Congressional Relevance: Sen. Edward Zorinsky.

Authority: Privacy Act of 1974.

Abstract: A Government-wide automated airline reservation and ticketing system was proposed to reduce costs by using fewer people. The basis for savings in the proposal is the reduction of personnel currently processing travel reservations, direct labor, and the elimination of indirect labor, such as secretaries, involved in the travel process. The savings in indirect labor would not be realized by eliminating any personnel, but would represent incremental savings of time which could be devoted to more productive functions. In addition, overpayments to airlines believed to occur in current procedures could be eliminated. Current and proposed cost estimates cannot be validated because the basic data used in the proposal were unreliable. Centralized system equipment costs were estimated to be about \$960,000 based on the proposal's estimate of travel volume. This estimate was preliminary and was apparently based on a misunderstanding of the system's concept. Abandoning independently developed agency reservation and ticketing systems in favor of a centralized system requires planning, coordination, and consensus. The proposed system appears to be technically feasible because of its similarity to systems used by major airlines. However, alternative methods have not been considered.

105229

State of Washington's Procurement of a Medicaid Management Information System. HRD-78-66; B-164031(3). March 9, 1978. Released October 30, 1978. 7 pp.

Report to Sen. Henry M. Jackson, Chairman, Senate Committee on Governmental Affairs: Permanent Subcommittee on Investigations; by Elmer B. Staats, Comptroller General.

Issue Area: Health Programs: Compliance With Financing Laws and Regulations (1207); General Procurement: Reasonableness of Prices Under Negotiated Contracts and Subcontracts (1904).

Contact: Human Resources Division.

Budget Function: Health: General Health Financing Assistance (0555).

Organization Concerned: Department of Health, Education, and Welfare; Washington; Blue Cross Association; Electronic Data Systems Federal Corp.

Congressional Relevance: Senate Committee on Governmental

Affairs: Permanent Subcommittee on Investigations; *Sen.* Henry M. Jackson.

Authority: Social Security Act. 45 C.F.R. 250. 45 C.F.R. 74.

Abstract: The contract between the State of Washington and Electronic Data Systems Federal Corporation (EDSF) for implementing and operating the Medicaid Management Information System (MMIS) was reviewed to determine: if the lowest technically acceptable and responsible offeror was awarded the contract; if the State had assumed any responsibilities which were originally to be provided by the offeror; and the difference in cost between the lowest unsuccessful offeror's proposal and the cost of the contract. Blue Cross' proposed prices for implementing Washington's MMIS were lower than the EDSF proposed prices for all of the options included in the request for proposals. However, the State awarded a contract for a system not specifically included in the request for proposals. The State believed that EDSF could install its system 6 to 12 months faster than Blue Cross which would save the State from \$5.3 million to \$10.5 million; these claimed savings were unsubstantiated. It could not be conclusively determined if the State awarded the MMIS contract to the lowest technically acceptable and responsible offeror. The State assumed responsibility for claims preparation which increased the price differential between the EDSF contract and the Blue Cross proposal to about \$5.4 million.

105642

U.S. Customs Service Automated Merchandise Processing System: An Evaluation of Costs and Benefits. GGD-78-57; B-114898. April 20, 1978. Released February 19, 1982. 8 pp. plus 1 enclosure (1 p.). Report to Rep. Al Ullman, Chairman, House Committee on Ways and Means; by Elmer B. Staats, Comptroller General.

Issue Area: Non-Discrimination and Equal Opportunity Programs: Comprehensive Data on Federal Laws and Programs (1001).

Contact: General Government Division.

Budget Function: Administration of Justice: Federal Law Enforcement Activities (0751).

Organization Concerned: United States Customs Service.

Congressional Relevance: House Committee on Ways and Means; Senate Committee on Finance; *Rep.* Al Ullman.

Abstract: An analysis of the cost benefit study for the U.S. Customs Service's Automated Merchandise Processing System indicated that automation of Customs' merchandise and revenue processing functions would be beneficial. Automation is Customs' answer to the problem of limited manpower to cope with increasing imported merchandise and revenue processing workload. The analysis of the cost benefit study dealt with the acceptability of the methodology and the extent to which it fully and accurately stated costs and benefits. The study methodology used by Customs was sound and is acceptable for estimating costs and benefits. Although benefits were overstated and costs understated, the system will provide about \$2.50 in benefits for every \$1 in costs. Personnel costs and computer procurement costs were understated, while personnel reduction benefits and benefits to the importing community were overstated. Customs needs, but does not have, a plan to implement the personnel changes and retraining that will be required as a result of the system.

106218

Procedures To Safeguard Social Security Beneficiary Records Can and Should Be Improved. HRD-78-116; B-164031(4). June 5, 1978. Released July 5, 1978. 28 pp. plus 4 appendices (13 pp.). Report to Rep. Charles Rose; Rep. John E. Moss; by Elmer B. Staats, Comptroller General.

Issue Area: Income Security and Social Services: Program Monitoring and Administration (1303).

Contact: Human Resources Division.

Budget Function: Income Security: General Retirement and Disability Insurance (0601).

Organization Concerned: Department of Health, Education, and Welfare; Social Security Administration.

Congressional Relevance: *Rep.* Charles Rose; *Rep.* John E. Moss.

Authority: Freedom of Information Act.

Abstract: The Social Security Administration (SSA) is responsible for making correct and timely payments to individuals entitled to benefits under social insurance and welfare programs and for providing support functions for the medicare program. These programs generate millions of records on workers and beneficiaries that are maintained in automated data banks and files. **Findings/Conclusions:** Personal files within the data system contain valuable private information that is necessary to support present and future social security benefits. SSA uses a vast computerized telecommunications network to process its workload and to handle inquiries from the public. The telecommunications system contained certain security weaknesses: the ability to create as well as query beneficiary files from most terminals, failure to use audit trail features within the system, failure to always lock terminals during nonworking hours, and unlimited unrestricted access to terminals. Files containing personal data on beneficiaries such as earnings records, financial status, and medical evaluations were not being properly safeguarded from potential loss, destruction, abuse, or misuse. SSA had not issued guidelines or criteria for establishing physical security measures at field offices and had not determined if adequate security was provided in the handling of information by States in administering welfare programs and by insurance companies in administering medicare. **Recommendation To Agencies:** The Secretary of Health, Education, and Welfare should direct the Commissioner of SSA to correct weaknesses in the telecommunications network and continue to pursue an active security program to assure Congress, the public, and beneficiaries that records are properly safeguarded. In this effort, the Secretary should conduct a risk analysis to determine how best to correct physical security weaknesses, including measures which will achieve a balance between good service to beneficiaries and good security.

106219

[Improvement Needed in Management of National Credit Union Administration]. June 19, 1978. Released February 19, 1982. 7 pp. Report to Lawrence Connell, Jr., Administrator, National Credit Union Administration; by Regional Manager, GAO Field Operations Division: Regional Office (Washington).

Contact: Field Operations Division: Regional Office (Washington).

Budget Function: Income Security: Public Assistance and Other Income Supplements (0604).

Organization Concerned: National Credit Union Administration.

Abstract: The audit of the National Credit Union Administration's (NCUA) financial statements for the 15 months ended September 30, 1977, revealed several areas in which improvements in management were needed. Because share insurance fund losses can be lowered, the Administrator or his designee, when acting as a liquidating agent for liquidating credit unions, should take the necessary legal action to recover unpaid amounts from borrowers who are able but do not repay their loans. Examiners should review credit union automatic data processing (ADP) systems, and the Administrator should develop the necessary ADP skills among his staff who process credit union financial transactions. The internal audit staff of the NCUA should also increase their ADP technical proficiency, including designing necessary controls into the automated system, making postinstallation evaluations, and ascertaining system reliability. ADP management should be strengthened by establishing an ongoing ADP committee, requiring specific program documentation, and developing sufficient security measures and plans in case of an emergency.

106441

Wisconsin's Aid to Families With Dependent Children and Child Support Enforcement Programs Could Be Improved. HRD-78-130; B-164031(3). June 22, 1978. Released July 11, 1978. 47 pp. plus 9 appendices (40 pp.).

Report to Rep. Robert W. Kasten, Jr.; by Gregory J. Ahart, GAO Human Resources Division.

Issue Area: Income Security and Social Services: Program Monitoring and Administration (1303).

Contact: Human Resources Division.

Budget Function: Income Security: Public Assistance and Other Income Supplements (0604).

Organization Concerned: Wisconsin: Department of Health and Social Services; Department of Health, Education, and Welfare; Wisconsin.

Congressional Relevance: Rep. Robert W. Kasten, Jr.

Authority: Social Security Act. 42 U.S.C. 651. Social Security Amendments of 1967. P.L. 90-248. Public Welfare Amendments of 1962. P.L. 87-543. 45 C.F.R. 235. H.R. 9030 (95th Cong.). S. 2084 (95th Cong.).

Abstract: In response to a congressional inquiry, the management of Wisconsin's Child Support Enforcement Program and the Aid to Families with Dependent Children (AFDC) was examined. AFDC is a federally aided public assistance program which provides financial assistance to needy children and their parents or relatives to encourage the care of dependent children in the home. The Department of Health, Education, and Welfare (HEW) estimates that over 7 million children who have an absent parent receive AFDC benefits. The Child Support Enforcement Program requires each State to establish a program to locate absent parents, establish paternity, and secure support. **Findings/Conclusions:** In fiscal year 1977, Wisconsin's Child Support Enforcement Program cost about \$7 million to administer; about \$19 million was collected in child support payments from absent parents. Milwaukee County had 43 percent of the State's child support caseload in 1977, but the county lacks a centralized child support authority, and responsibility for enforcement is fragmented among seven organizations. From \$4.8 million to \$5.9 million in child support was unpaid as of December 31, 1977. Since 1973, corrective actions have reduced Wisconsin's AFDC case errors by half and payment errors by 23 percent. Other actions, including establishment of a computerized system to determine eligibility and benefits, are being taken. Other ways in which Wisconsin could reduce errors include verification of client-supplied information and cross-matching of recipient-reported income with employer reports to the State. Wisconsin follows the minimum Federal requirements for identifying and pursuing fraud cases, and clarifying guidelines have not been issued. Milwaukee County does have a fraud squad to investigate welfare fraud complaints. **Recommendation To Agencies:** The Milwaukee County Board of Supervisors and county executive could increase child support collections by: centralizing child support program activities under one county agency, reassigning the other duties of court commissioners who hear paternity cases, devoting additional personnel to locating absent parents, and directing the family resource coordinator to develop a more systematic approach to collection activities. The Wisconsin Department of Health and Social Services could help reduce AFDC errors by: requiring all counties to verify eligibility information, revising the employer reports of wages for unemployment compensation to permit comparisons of recipient-reported income, and evaluating cost-effective strategies for reducing AFDC errors. The Department could improve its efforts to detect and prosecute fraud by requiring caseworkers to use the computer file to identify persons applying for multiple benefits and by issuing clarifying guidelines.

106819

Additional IRS Actions Needed To Make Sure That Individuals Pay the

Correct Social Security Tax. GGD-78-70; B-137762. August 15, 1978. Released September 15, 1978. 33 pp. plus 3 appendices (18 pp.).

Report to Sen. Russell B. Long, Chairman, Joint Committee on Taxation; Rep. Al Ullman, Vice Chairman, Joint Committee on Taxation; by Elmer B. Staats, Comptroller General.

Issue Area: Tax Policy (1500); Tax Administration (2700).

Contact: General Government Division.

Budget Function: General Government: Central Fiscal Operations (0803).

Organization Concerned: Internal Revenue Service.

Congressional Relevance: Joint Committee on Taxation; Rep. Al Ullman; Sen. Russell B. Long.

Authority: Insurance Contributions Act. Self-Employment Contributions Act. 26 U.S.C. 3121(a). 26 U.S.C. 3401(a). 26 U.S.C. 1402(b).

Abstract: The focus of the Internal Revenue Service (IRS) audits is on the proper reporting and payment of income taxes rather than on the accurate reporting of and payment of social security taxes. There is a need to recognize that any problem affecting social security taxes will grow in importance as these taxes increase in the coming years. **Findings/Conclusions:** A net underpayment of about \$32 million to the Social Security Tax Fund resulted from: the number and quality of IRS audits of social security taxes paid by taxpayers who indicated they had self-employment incomes; problems that the IRS and taxpayers have in determining whether miscellaneous earned income is subject to social security tax and, if so, what kind; and the adequacy of IRS programs to ensure proper reporting and payment of social security taxes. **Recommendation To Agencies:** The IRS should: revise its procedures to require classifiers to look at the self-employment tax issue when identifying areas for audit; require quality review staffs to identify and report on all errors so that error patterns and trends are identified and made available for management consideration of program quality; implement on a test basis a service center audit program to identify obvious social security tax errors on returns with attached schedule SE's and expand the program to all service centers if it proves to be cost effective; revise tax auditor and examiner course material to provide more training in social security tax problems; expand the self-employment tax program to include returns reporting "other income" subject to Federal Insurance Contributions Act social security tax; and specify the factors to be included in the service center quality review program audit reports and require the quality review staffs to send reports on their review efforts to appropriate management officials.

107057

The Navy's Advanced Information System: A Personnel Management Information System for the 1980-1990's. LCD-78-122; B-146864. September 18, 1978. Released October 18, 1978. 30 pp. plus 2 appendices (8 pp.).

Report to Rep. Jack Brooks, Chairman, House Committee on Government Operations; by Elmer B. Staats, Comptroller General.

Issue Area: Automatic Data Processing (0100).

Contact: Logistics and Communications Division.

Budget Function: National Defense: Department of Defense - Military (except procurement and contracts) (0051).

Organization Concerned: Department of Defense; Department of the Navy.

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

Authority: Privacy Act of 1974. P.L. 93-579. H. Rept. 94-1746. S. Rept. 94-878. F.P.M.R. 101-35. F.P.M.R. 101-36. Federal Management Circular 74-5. OMB Circular A-71.

Abstract: In recent years, the Navy's management of its personnel resources has been too decentralized to be effective or efficient. To improve the management of these essential resources, the Navy plans to centralize the management of personal resources under a

Total Force Management concept. The Advanced Information System (AIS) is intended to support the Total Force Management concept by: providing accurate, timely, and appropriate information; achieving the most effective use of scarce computer system resources through the central control of resource allocation; and providing a worldwide reporting and flow-back capability to electronically interconnect all activities where manpower and personnel actions occur. **Findings/Conclusions:** The Navy has not clearly defined the relationships involved in achieving a successful development of AIS. Although the Navy has developed a MANTRAPERS (Manpower, Training, and Personnel) plan, no formal set of relationships has been established between the Navy's mission and objectives; policies, regulations, and directives; programs and activities; and AIS program management, development, and user needs. As a result, AIS has fragmented management and planning and limited user involvement. The original course of action for the proposed computer procurement was questionable, and additional computer equipment is needed to support AIS. Until recently, the Navy was proceeding with an independent AIS procurement without considering the economic and operational benefits that could accrue from a joint procurement with a similar activity. System specifications are unnecessarily restrictive, and computer workload estimates contained in the specifications do not accurately reflect anticipated workload requirements. **Recommendation To Agencies:** The Secretary of the Navy should: accelerate translation of the MANTRAPERS plan objectives into management requirements so that AIS may address these objectives, more extensively involve users in the planning effort, designate a civilian as project manager of AIS to improve managerial continuity, develop a more extensive mechanism to track actual system development results, and increase coordination of other manpower and personnel system development efforts with AIS. The Secretary should also: conduct a well-documented study of the advantages and disadvantages of joint procurement and colocation with the Navy Finance Center, revise system specifications to present the correct workload estimates, and incorporate revised specifications into a phased procurement approach.

107144

Attainable Benefits of the Medicaid Management Information System Are Not Being Realized. HRD-78-151; B-164031(3). September 26, 1978. Released October 30, 1978. 49 pp. plus 2 appendices (4 pp.). Report to Sen. Henry M. Jackson, Chairman, Senate Committee on Governmental Affairs: Permanent Subcommittee on Investigations; by Elmer B. Staats, Comptroller General.

Issue Area: Health Programs: Compliance With Financing Laws and Regulations (1207).

Contact: Human Resources Division.

Budget Function: Health: General Health Financing Assistance (0555).

Organization Concerned: Department of Health, Education, and Welfare.

Congressional Relevance: Senate Committee on Governmental Affairs: Permanent Subcommittee on Investigations; Sen. Henry M. Jackson.

Authority: Medicare and Medicaid Anti-Fraud and Abuse Act. P.L. 95-142. Social Security Act. P.L. 92-603.

Abstract: Medicaid management information systems are integrated computer processing operations used by the States to process and pay bills for health care services provided to Medicaid recipients, store and retrieve service and payment data for use in monitoring and analyzing program activity, and generate management reports. A review of the Medicaid management information systems in three States--Ohio, Michigan, and Washington--indicated that the States have not realized the full potential of their systems. **Findings/Conclusions:** Although approved by the Department of Health, Education, and Welfare (HEW), the systems do not meet

requirements of the law, implementing regulations, or HEW administrative requirements. Some systems are underdeveloped and/or underused, and as a result, neither the Federal Government nor the States are realizing all benefits expected. HEW lacks information on the cost of the systems and cannot effectively monitor or control administrative expenditures because of limitations in cost-reporting requirements. HEW has not required the States to develop or report the cost of operating the systems in detail. The systems' data base is often incompatible with the mechanized payment systems used by Medicare carriers and hinders timely, accurate, and mechanized exchange of payment data. **Recommendation To Agencies:** The Secretary of HEW should: develop written approval procedures for use by HEW personnel in approving State information systems; update the general systems design and the program regulation guide to reflect system experiences to date; assist the States in developing medically acceptable definitions of medical practice which correlate medical diagnosis, procedure, age, and sex so that States can use the computer to check billings; clearly define the kinds of information systems' costs that HEW will reimburse at the 75-percent sharing level; and develop and implement a functional cost-reporting system for Medicaid claims processing. Congress should consider amending title XIX of the Social Security Act to require HEW to establish systems performance standards and to require that HEW periodically reevaluate approved systems to determine if they continue to meet Federal requirements.

107361

[Replacing the SSA-8080 and SSA-8081 With the Redesigned SSIRD]. September 18, 1978. Released February 19, 1982. 5 pp. Report to Donald I. Wortman, Acting Commissioner, Social Security Administration; by Michael Zimmerman, Assistant Director, GAO Human Resources Division.

Contact: Human Resources Division.

Organization Concerned: Social Security Administration.

Authority: 20 C.F.R. 416.

Abstract: The Supplemental Security Income Record Display (SSIRD) contains each Supplemental Security Income (SSI) recipient's entire computerized master record and is the only record used by Social Security field offices that provides all the data on an SSI recipient. It can be used for developing and resolving SSI overpayments, obtaining information on an SSI recipient's record, and in some cases, for working redeterminations. Currently, Social Security uses two computer forms in the SSI program--one for reviewing initial claims (SSA-8080) and another for performing redeterminations of eligibility and payment amount (SSA-8081). The 8080 and 8081 forms reflect only part of the information contained in the SSI computerized master record and, thus, allow only for partial verification of an individual's record. A properly annotated SSIRD could be used for both of these purposes, saving over \$200,000 annually. A redesigned SSIRD, appropriately annotated to distinguish between initial claims review and redeterminations, should be provided to field offices for clearing SSI initial claims and for performing SSI redeterminations.

107362

[Development of Nontactical Secure Voice Systems]. LCD-78-129-I, LCD-78-129-II; B-146864. September 29, 1978. Released October 30, 1978. 11 pp.

Report to Rep. George H. Mahon, Chairman, House Committee on Appropriations: Defense Subcommittee; Sen. John C. Stennis, Chairman, Senate Committee on Appropriations: Defense Subcommittee; by Robert F. Keller, Acting Comptroller General.

Issue Area: Communications (3700).

Contact: Logistics and Communications Division.

Organization Concerned: Department of Defense; General Services

Administration; Office of Management and Budget; National Telecommunications and Information Administration; Defense Communications Agency; North Atlantic Treaty Organization.

Congressional Relevance: *Rep.* George H. Mahon; *Sen.* John C. Stennis.

Abstract: The Department of Defense (DOD) and the North Atlantic Treaty Organization (NATO) are developing military tactical and nontactical secure voice systems; civil agencies are also developing a secure voice system. Rather than planning on the use of widely available narrowband networks for the nontactical system, DOD has sought "direct" (as opposed to "acceptable") interoperability with wideband tactical systems. After the Appropriations Committee directed development of a common-user system, DOD proposed a hybrid nontactical system concept. The Senate Committee accepted this concept, but the House Committee again directed DOD to use an all-narrowband worldwide concept. GAO supports the narrowband concept. Areas of difference with DOD are in system economies, survivability considerations, systems interoperability, NATO planning, and performance and technology trends. GAO believes that the economic and survivability advantages of a single nontactical narrowband secure voice system for military and civil agency users outweighs the advantages associated with having commonality and direct interoperability between tactical and nontactical military wideband systems. The hybrid alternative is not justified since it is more costly than the all-wideband alternative and provides little improvement in survivability.

107379

Improved Energy Contingency Planning Is Needed To Manage Future Energy Shortages More Effectively. EMD-78-106; B-178205. October 10, 1978. Released November 14, 1978. 53 pp.

Report to Rep. John D. Dingell, Chairman, House Committee on Interstate and Foreign Commerce: Energy and Power Subcommittee; by Elmer B. Staats, Comptroller General.

Issue Area: Energy: Effect of Federal Efforts on Energy Conservation Action (1607); Energy: Effect of Federal Financial Incentives, Tax Policies, and Regulatory Policies on Energy Supply (1610); Energy: Executive Branch Organization and Processes for Dealing With Energy Problems (1611).

Contact: Energy and Minerals Division.

Budget Function: Energy: Emergency Energy Preparedness (0274).

Organization Concerned: Department of Energy; Federal Energy Regulatory Commission.

Congressional Relevance: *House* Committee on Interstate and Foreign Commerce: Energy and Power Subcommittee; *Rep.* John D. Dingell.

Authority: Federal Power Act. 16 U.S.C. 791. Natural Gas Act. 15 U.S.C. 717. Energy Administration Act of 1974. Energy Supply and Environmental Coordination Act of 1974.

Abstract: Because of increasing energy emergencies, such as the natural gas shortage during the 1976-77 winter and the threat of a lengthy coal strike during the 1977-78 winter, efforts were initiated to develop an energy emergency contingency plan. In November 1977, the Department of Energy (DOE) issued an Energy Emergency Planning Guide to Government and State officials. **Findings/Conclusions:** Although the guide was a reasonable first step in energy emergency planning, some of its proposals were too general, some were unrealistic, it reflected a lack of coordination, and did not assign monitoring responsibilities. The guide was of limited use to State officials and to Federal task forces established to monitor energy supplies. The Federal effort to minimize the effects of the coal strike was generally limited to monitoring energy supplies. Federal, State, and industry actions were generally responsive to emergency needs, but most States were reluctant to impose emergency measures. Aside from coal miners and certain transportation workers, unemployment attributable to the coal

strike was relatively low. The dollar cost of the strike was felt mainly by consumers. Current DOE planning efforts include the development of an Energy Emergency Information System. DOE will continue to use contractors although contractual services for the planning guide were not very satisfactory. **Recommendation To Agencies:** The Secretary of Energy should develop a Federal interagency energy emergency agreement to designate: actions to be taken by Federal agencies and who is responsible for each action; staffing, organization, and responsibilities of task forces; candid reporting of energy situations; encouragement of planning based on regional approaches; public hearings on proposed Federal regulations for energy allocation; and closer monitoring of contractual services. He should critically review the DOE planning process to make sure that: only those needs that cannot be met by State and industry programs are being considered, State needs for Federal assistance are met, sufficient details on Federal programs are included in the 1978-79 contingency plan, proposed actions can realistically be implemented, a specific plan is provided to respond to an energy emergency, proposed actions involving energy industries are approved by energy technical specialists, and development of the Energy Emergency Management Information System is given top priority. The Federal Energy Regulatory Commission should establish procedures for monitoring costs of wholesale power transactions during emergencies and make sure that utilities have appropriate rate schedules.

107617

[Duplicate Payments to AFDC Recipients in Pennsylvania]. HRD-79-2; B-164031(3). October 20, 1978. Released February 19, 1982. 9 pp. plus 3 enclosures (15 pp.).

Report to Rep. Robert S. Walker; by Gregory J. Ahart, Director, GAO Human Resources Division.

Issue Area: Income Security and Social Services: Fraud and Abuse (1308).

Contact: Human Resources Division.

Organization Concerned: Department of Health, Education, and Welfare.

Congressional Relevance: *Rep.* Robert S. Walker.

Abstract: Allegations were made that some Aid to Families with Dependent Children (AFDC) program recipients in Pennsylvania were obtaining duplicate benefit payments by improperly claiming nonreceipt of original benefit checks, requesting and obtaining replacement checks, and then cashing both checks. Two systems are currently used in Pennsylvania to reduce the incidence of duplicate AFDC payments through issuance of replacement checks: the post office box system--in which checks are sent to a post office box and recipients must appear, properly identify themselves, and sign a receipt--and the direct delivery system--in which checks are sent to participating banks where recipients must appear, identify themselves, and sign a receipt. Chester and Lancaster Counties are taking action to reduce the incidence of duplicate payments through adopting the post office box and direct delivery systems, but replacement checks are still issued to recipients who receive the checks by mail. A review of selected AFDC cases in Chester and Lancaster Counties showed that investigations by the State Treasury Department occurred long after replacement checks were issued. Regardless of the amount involved in individual cases, little collection of duplicate payments is occurring. Collection letters are not being sent to all debtors on the manually operated claims system, and many letters sent to debtors on the automated claims system have been returned because of incorrect addresses. There are few, if any, duplicate payment cases pending prosecution. The Secretary of Health, Education, and Welfare should require monitoring of Pennsylvania's activities in the area of duplicate payment recoupment and should provide the necessary technical assistance for improvement actions.

107924

[Additional Large-Scale Computer System Not Needed by the Bureau of the Census]. FGMSD-79-5; B-115369. December 13, 1978. Released January 5, 1979. 11 pp. plus 1 enclosure (5 pp.).

Report to Rep. Jack Brooks, Chairman, House Committee on Government Operations; by Elmer B. Staats, Comptroller General.

Issue Area: Automatic Data Processing: Guidelines for ADP Management and Control (0110).

Contact: Financial and General Management Studies Division.

Budget Function: Automatic Data Processing (1001).

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

Congressional Relevance: House Committee on Government Operations; House Committee on Post Office and Civil Service; Senate Committee on Commerce, Science, and Transportation; Rep. Jack Brooks.

Authority: Automatic Data Processing Equipment Act. P.L. 89-306. OMB Circular A-109. Federal Management Circular 74-5. F.P.M.R. 101-35.2.

Abstract: A review of the Bureau of the Census' management and use of automatic data processing (ADP) resources concentrated on the Bureau's justification for a noncompetitive acquisition of an additional large-scale computer system at an estimated cost of over \$13 million. The Bureau's study of its needs was inadequate and resulted in overstating certain workload requirements. Its projection of its capacity excluded weekend capacity and productivity increases and underestimated the improvement of current capacity through augmentation of the existing systems. GAO analysis of revised requirements versus existing capacity indicated that a noncompetitive acquisition of another large-scale computer system is unnecessary at this time. The Department of Commerce and the Bureau should study the Bureau's requirements, objectives, and management policies and actions needed to meet their needs through 1982 and properly plan and acquire the capabilities needed for the 1980s.

112561

FAA Has Not Gone Far Enough With Improvements to Its Planning and Acquisition Processes. PSAD-80-42; B-198086. June 4, 1980. Released June 16, 1980. 21 pp. plus 1 appendix (2 pp.).

Report to Rep. John L. Burton, Chairman, House Committee on Government Operations: Government Activities and Transportation Subcommittee; by Elmer B. Staats, Comptroller General.

Issue Area: Transportation Systems and Policies (2400); Procurement of Major Systems: Impact of OMB Circular A-109 and Other Management Strategies on Acquisition Programs (3004).

Contact: Procurement and Systems Acquisition Division.

Budget Function: Transportation: Air Transportation (0402).

Organization Concerned: Department of Transportation; Federal Aviation Administration.

Congressional Relevance: House Committee on Government Operations: Government Activities and Transportation Subcommittee; Rep. John L. Burton.

Authority: FAA Order 1800.13A. FAA Order 1810.1. OMB Circular A-109.

Abstract: In 1977, the Federal Aviation Administration (FAA) advised a congressional subcommittee that FAA was well into the process of comprehensively overhauling its acquisition management process. Directives for planning and system acquisition management processes were being implemented and a high-level management panel, the System Requirements Group (SRG), had been established to monitor the acquisition process. These actions were taken to correct deficiencies in the FAA agencywide planning and system acquisition management processes. A GAO review of this process included: (1) an evaluation of the directives developed to support the FAA agencywide planning and the System Acquisition

Management (SAM) process; (2) an evaluation of the SRG activities in monitoring major system programs under the acquisition process; and (3) a review of various major programs to determine what impact the revised acquisition process had on their management. **Findings/Conclusions:** The review showed that while the concepts set forth in the directives were sound and represented an improvement over the previous situation, the agencywide planning directive was not fully implemented and the acquisition directive did not provide sufficient guidance and needed to be revised. It also was found that: (1) the policy, mission analysis, long-range planning, and program performance and evaluation areas had not been implemented; (2) the FAA system acquisition management directive was not always followed and did not conform to either the Department of Transportation's (DOT) acquisition directives or the Office of Management and Budget's (OMB) Circular A-109; (3) the FAA management concept limited the role of the program manager; (4) the SRG has been ineffective because of its exclusion from such significant functions as planning; (5) the SRG has no written charter identifying responsibilities, authority, and tenure of office; (6) the requirements set forth in the OMB Circular continued to be rejected by DOT and FAA. FAA and DOT internal reports showed that the same deficiencies continued to exist. Without an agencywide comprehensive planning process and a sound system acquisition management process, the validity of the FAA budgetary process can be questioned, including how effectively it uses resources. **Recommendation To Agencies:** The Secretary of Transportation should require the Federal Aviation Administration (FAA) Administrator to: implement the FAA agencywide planning directive emphasizing policy, mission analysis, long-range planning, and program performance and evaluation; replace or revise the FAA system acquisition management directive to prescribe a simplified acquisition process, a stronger role for the program manager, and a restructured system acquisition management process to conform to requirements in the Department of Transportation acquisition directives relative to identifying programs and prescribed reporting of them, and to meet the Office of Management and Budget Circular A-109; and improve the management of the acquisition process. This improvement should be implemented by: (1) making the Systems Requirement Group (SRG) a part of the FAA planning process so programs that should come under its review and evaluation are identified early; (2) assuring that SRG program reviews coincide with key decision points of the system acquisition process for selected programs; (3) giving the SRG the authority to approve, delay, or discontinue a program subject to the approval of the Administrator; and (4) providing each member of the SRG with a written charter setting forth the responsibilities, authority, and tenure of office.

113055

F-16 Integrated Logistics Support: Still Time To Consider Economical Alternatives. LCD-80-89; B-199675. August 20, 1980. 43 pp. plus 1 appendix (2 pp.).

Report to Congress; by Elmer B. Staats, Comptroller General.

Issue Area: Military Preparedness Plans: Support of Equipment (0812); Logistics Management: Identification of Logistics Requirements for Complex Weapons Systems and Logistics Planning (3804).

Contact: Logistics and Communications Division.

Budget Function: National Defense: Weapons Systems (0057).

Organization Concerned: Department of Defense; Department of the Air Force.

Congressional Relevance: Congress.

Abstract: The F-16 aircraft is being developed in a cooperative undertaking between the United States and four European North Atlantic Treaty Organization countries. The current program provides for coproduction of 1,113 aircraft. An integrated logistics support (ILS) plan was developed to coordinate and control the

logistics tasks necessary to support the aircraft, but the plan has had little influence on subsystem selections and support because: (1) the F-16 was a prototype program and integrated logistics support was not included in the prototype contract; and (2) the first ILS plan was not final until 10 months after the aircraft entered full-scale development. **Findings/Conclusions:** GAO found that the Air Force could save \$56 million in avionics equipment by centralizing intermediate maintenance in Europe and the United States. Centralization would also reduce requirements for personnel, equipment, and facilities. A Memorandum of Understanding (MU) with the European participating governments (EPG) commits the United States to having Europeans do depot repair for the F-16 aircraft in Europe. The Air Force provides a 10 percent backup aircraft inventory for depot maintenance and modification. However, GAO questions the need for this number of backup aircraft because the F-16 was designed to eliminate planned depot maintenance and overhaul. Reducing the inventory could save up to \$1.4 billion. Although the Air Force researched the benefits of simulation over conventional hardware before deciding to buy the simulated aircraft maintenance trainer (SAMT), it did not adequately consider training alternatives in the event the delivery of the simulator was delayed. Portions of the pilot training equipment of the F-16 are still being developed, and as a result, the Air Force planners did not know exactly how often these trainers would be used. Many F-16 technical orders, which explain how to install, operate, and repair aircraft and related equipment, before it can do maintenance work, were not usable. The F-16 ILS plan did not include the time needed to design and fabricate mobile shelters to deploy avionics test equipment and had not been updated to show the new lead-times needed. **Recommendation To Agencies:** The Secretary of Defense should direct the Air Force to: (1) centralize F-16 intermediate maintenance; (2) accelerate negotiations with the European participating governments (EPG's) to determine if and how much U.S. depot repair will be done in Europe to meet the memorandum of understanding commitments; (3) reexamine the potential value, volume, and availability of EPG depot support before purchasing additional test equipment; (4) reexamine the need for backup aircraft inventory; (5) promptly resolve the operational uncertainties of the simulated aircraft maintenance trainer (SAMT) program; (6) provide contingency plans in case delivery of SAMT is delayed further; (7) assess the cost/benefit of buying a weapon system trainer for every F-16 base; (8) provide sufficient resources to the validation and verification of technical orders to eliminate problems created by lateness and poor quality; (9) improve current systems of quality assurance by requiring more frequent comprehensive inspections and in-process reviews before delivering technical orders to the Air Force for verification; (10) establish a timetable for F-16's to get war readiness spares into the system for deployment; (11) accelerate completion of the mobile shelters as necessary to ensure protection of maintenance equipment when the F-16's are deployed; and (12) update the integrated logistics support plan to reorganize leadtimes required to ensure availability of facilities to support aircraft.

113320

[Selected Reference Works on Government Contracting: An Annotated Bibliography]. October 1978. 8 pp.

Contact: Office of Librarian.

Abstract: This guide to reference works on Government contracting is intended for the person without a legal background or a familiarity with the procedures of Government contracting who is seeking information or planning to do work in this area. Its purpose is to introduce the basic reference tools which serve as guides to research in the field. This listing is selective and provides only brief descriptions of the sources.

10

114083

Trans-Alaska Oil Pipeline Operations: More Federal Monitoring Needed. EMD-81-11; B-199479. January 6, 1981. 56 pp. plus 9 appendices (83 pp.).
Report to Congress; by Elmer B. Staats, Comptroller General.

Issue Area: Energy: Federal Government Trusteeship Over Energy Sources on Federal Lands (1614); Environmental Protection Programs: U.S. Promotion of Worldwide Pollution Abatement Actions (2254); Land Use Planning and Control: Non-Line-of-Effort Assignments (2351).

Contact: Energy and Minerals Division.

Budget Function: Energy: Energy Supply (0271).

Organization Concerned: Department of the Interior; Department of Energy; Alyeska Pipeline Service Co.; Bureau of Land Management; Bureau of Land Management: Office of Special Projects; Office of Management and Budget.

Congressional Relevance: House Committee on Interior and Insular Affairs: Oversight and Special Investigations Subcommittee; Congress.

Authority: 49 C.F.R. 195. P.L. 93-153.

Abstract: To see how well the pipeline monitoring of both pipeline and environmental integrity is being carried out, GAO evaluated several technical and environmental stipulations imposed on the operating company as conditions for the pipeline's right-of-way across Federal lands. **Findings/Conclusions:** The operating company has deviated from various technical requirements designed to prevent or detect oil leaks, and corrective action has not always been taken. It was also found that: the company is not complying with the stipulation for a system that would detect pipeline settling and thus provide an early warning leak prevention system; it has not run internal corrosion pitting surveys as frequently as required in the approved corrosion control plan; the line volume balance leak detection method is not operating at the sensitivity specified in the approved design; the effectiveness of the earthquake-monitoring system has not been thoroughly evaluated by the agency; and the monitoring office of the agency is experiencing difficulty in staffing because of executive branch hiring limitations imposed to cut costs and the agency's deemphasis on the use of consultants. Since applicable costs are charged to the operating company, these hiring limitations are unnecessary. GAO and a consultant spot-checked conditions along the length of the pipeline. The operating company has been responsive to various environmental problems which had been identified. However, in order to fully adjudge the company's compliance with the stipulations, long-term environmental impact research is necessary. The research which has been done has been uncoordinated and inadequate. The problem is exacerbated by the fact that other agencies, including the U.S. Fish and Wildlife Service and the U.S. Geological Survey, cannot charge the cost of pipeline-related environmental studies to the operating company. **Recommendation To Agencies:** The Secretary of the Interior should direct the authorized officer to establish a list of the priority research requirements necessary to evaluate the long-term environmental impact of the Alyeska Pipeline Service company's actions and conduct or arrange to have such studies conducted. Consideration should be given to the research projects previously mentioned in this report.

114086

[Request for Reconsideration]. B-198876.3. January 2, 1981. 5 pp.
Decision re: Computer Co.; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: Computer Co.; Department of Energy.

Authority: 47 Comp. Gen. 29. F.P.R. 1-4.12. B-198876 (1980). B-196286 (1980). B-175895 (1974). B-198305 (1980).

Abstract: A request was made for reconsideration of a decision

ADP Bibliography

which found that the Department of Energy (DOE) had not met its duty to obtain maximum practicable competition in its procurement for a computer-based message service contract. DOE excluded an otherwise qualified offeror due to its failure to demonstrate technical capability in one area of a benchmark test. The company asserted that its failure in the test was due to an operator error and not a deficiency in its software. In its request for reconsideration, DOE stated that the decision to eliminate the company was based on a failure which had been observed by several evaluators and that an examination of the firm's technical manual confirmed the fact that the company's software was inadequate. DOE also stated that the GAO recommendation that the company be allowed to complete another benchmark would significantly prejudice other offerors. GAO maintained that, if the apparent failure had been pointed out to the company during or immediately after the benchmark and the firm had asserted that the failure was due to an operator error, the question could have been easily resolved by repeating the exercise in question. Since DOE evaluators knew or should have known of the failure at the time that it occurred, and since the company was not notified of this failure until a month after the benchmark, DOE did not meet its duty to obtain maximum competition. Since the company had satisfied all other technical requirements for the contract, the GAO recommendation that it be allowed to successfully complete another benchmark required rerunning only the exercise in question and not the entire benchmark. In addition, GAO did not believe that a benchmark test should be run on a pass/fail basis. In the rare cases where an agency can justify such a test, the evaluators have the responsibility to point out failures at the time that they occur. Accordingly, the prior decision was affirmed.

114090

[*Protest Against IFB Specifications*]. B-199015. January 7, 1981. 5 pp.

Decision re: Autologic, Inc.; by Milton J. Socolar, (for Elmer B. Staats, Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: Government Printing Office; Information International, Inc.; Autologic, Inc.

Authority: B-183614 (1976). B-189563 (1978). B-197481 (1980).

Abstract: A company protested the specifications of an invitation for bids as being unduly restrictive of competition because they could only be met by equipment manufactured by one firm. The company argued that the system it offered would have met the needs of the procuring agency had the restrictive specifications been deleted. The company also alleged that a sole-source procurement should have been used since, in the future, other agencies might assume that the restrictive specifications were the minimum needs of such a procurement. The agency maintained that the specified equipment was necessary to ensure compatibility with existing Government-owned equipment and that a conversion to accommodate other equipment would not have been cost effective. Since procuring agencies have broad discretion in drafting specifications reflecting their minimum needs, such a determination of minimum needs is not disturbed unless it is clearly shown to be without a reasonable basis. The agency was found to have adequately justified its minimum needs. The company's allegation that other agencies may use the specifications for their procurements was without merit since each procurement must be justified as reflecting the agency's minimum needs. The protest was denied.

114125

[*Request for Reconsideration*]. B-190983. January 12, 1981. 9 pp. *Decision re:* KET, Inc.; by Milton J. Socolar, (for Elmer B. Staats, Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: KET, Inc.; Internal Revenue Service; Sperry Rand Corp.; Sperry Univac.

Authority: 4 C.F.R. 20.9. 4 C.F.R. 20.2. 56 Comp. Gen. 505. 58 Comp. Gen. 362. B-190983 (1979). B-187101 (1977). B-191212 (1978). B-196394 (1980). B-196832 (1980).

Abstract: A company requested reconsideration of a decision denying its protest against the award of a contract for the installation of data communications processing systems. The company contended that: (1) GAO erroneously concluded that the procuring agency had a reasonable basis for including the awardee's initial and revised proposal in the competitive range; (2) GAO applied an improper standard in deciding not to recommend remedial relief based on improper agency procurement actions; (3) the determination that the procurement was based on adequate competition failed to consider the entire record developed in the protest; (4) the dismissal of its comment regarding the agency's delegation of procurement authority was based on an improper characterization of the argument; and (5) the decision not to recommend remedial relief failed to consider the alternate forms of relief it had requested. Since the first contention was merely a repetition of arguments previously made by the protester, it did not warrant a reversal of the prior decision. GAO does not recommend remedial relief in cases where it is clear that the protester would not have been in line for award even if the procurement had not been defective. Because there was a large difference between the two offers, and since it was not apparent that the protester was prejudiced by the procurement deficiency, the prior decisions for contentions 2 and 5 were affirmed. The company's argument regarding the adequacy of competition did not show the earlier decision to be legally in error nor did it provide any information which was not previously considered; therefore, the previous decision on this issue was affirmed. The area of protest raised in contention 4 was untimely since the burden was clearly on the company to raise this new ground for protest within 10 days after the basis for protest was known. The company also requested a conference in its request for reconsideration. Since bid protest procedures do not explicitly provide for a conference in such cases and since the company previously had a conference on the merits of its protest, GAO viewed another conference as serving no useful purpose and denied the request. The prior decision on the protest was affirmed.

114130

[*Examination of Fiscal Year 1979 Financial Statements of the Panama Canal Organization and Treaty-Related Issues*]. ID-81-14; B-114839. January 12, 1981. 27 pp. plus 3 appendices (3 pp.) plus 10 enclosures (32 pp.).

Report to Congress; by Elmer B. Staats, Comptroller General.

Issue Area: Accounting and Financial Reporting: Operations, Financial Position, and Changes in Financial Position (2802).

Contact: International Division.

Budget Function: International Affairs: Foreign Information and Exchange Activities (0153).

Organization Concerned: Department of Defense; Panama Canal Commission; Republic of Panama.

Congressional Relevance: Congress.

Authority: Accounting and Auditing Act. Government Corporation Control Act (31 U.S.C. 841 et seq.). Panama Canal Act of 1979.

Abstract: GAO examined the Panama Canal organization's financial statements for fiscal year 1979, the last year before the Panama Canal Treaty of 1977 entered into force, and Treaty-related issues. The Panama Canal Act of 1979, the legislation implementing the Panama Canal Treaty, requires GAO to assume additional responsibilities in its future audits of the Canal organization, as follows: (1) audit the annual \$10 million payment by the Panama Canal Commission to Panama for public services rendered; (2) certify the estimated revenues into the Commission's budget at the time it is submitted to Congress; and (3) audit the financial transactions of

the Panama Canal Commission pursuant to the Accounting and Auditing Act and submit to Congress a report of the audit not later than 6 months after the end of each fiscal year. **Findings/Conclusions:** In the opinion of GAO, the financial statements present fairly the financial position of the Panama Canal Company and the results of its operations, changes in the investment of the United States, and changes in financial position for the fiscal year then ended in conformity with generally accepted accounting principles which have been applied on a consistent basis. **Recommendation To Agencies:** The Secretary of Defense should establish and chair a steering committee at the department level, consisting of representatives from agencies incurring Treaty-related costs and savings, to coordinate agencies' efforts to define, identify, and account for Treaty costs. The committee could develop a standard definition of Treaty costs and savings and a rate for inflation adjustments and be a focal point for consolidating and reporting Treaty costs.

114146

Summaries of Conclusions and Recommendations on Department of Defense Operations. OISS-81-03; B-201461. January 14, 1981. 164 pp.

Report to Senate Committee on Appropriations; House Committee on Appropriations; by Elmer B. Staats, Comptroller General.

Contact: Office of Information Systems and Services.

Budget Function: National Defense (0050).

Organization Concerned: Department of Defense; Department of the Air Force; Department of the Army; Department of the Navy; United States Marine Corps.

Congressional Relevance: House Committee on Appropriations; Senate Committee on Appropriations.

Abstract: A collection of summaries was presented of GAO conclusions and recommendations that resulted from GAO audits and other review work of the Department of Defense. The summaries presented are those on which no satisfactory legislative or administrative actions have been taken and are being submitted for use in congressional review of budget requests for fiscal year 1982.

114157

Summaries of Conclusions and Recommendations on the Operations of Civil Departments and Agencies. OISS-81-04; B-201462. January 14, 1981. 451 pp.

Report to Senate Committee on Appropriations; House Committee on Appropriations; by Elmer B. Staats, Comptroller General.

Contact: Office of Information Systems and Services.

Budget Function: General Government (0800).

Congressional Relevance: House Committee on Appropriations; Senate Committee on Appropriations.

Authority: Congressional Budget and Impoundment Control Act of 1974.

Abstract: Summaries are provided of conclusions and recommendations resulting from GAO audits and other review work in Federal civil departments and agencies. The summaries presented are those on which no satisfactory legislative or administrative actions have been taken and are being taken. They are submitted for use in congressional review of budget requests for fiscal year 1982.

114165

Opportunities Still Exist for the Army To Save Millions Annually Through Improved Retail Inventory Management. LCD-81-16; B-201497. January 19, 1981. 36 pp.

Report to Congress; by Elmer B. Staats, Comptroller General.

Issue Area: Automatic Data Processing: Non-Line-of-Effort Assignments (0151); Logistics Management: Alternative Logistics

Concepts, Structures, and Policies To Provide Necessary Mission Support (3801).

Contact: Logistics and Communications Division.

Budget Function: National Defense: Department of Defense - Military (except procurement and contracts) (0051).

Organization Concerned: Department of Defense; Department of the Army; Department of the Army: Fort Carson, CO; Department of the Army: Army Audit Agency.

Congressional Relevance: Congress.

Abstract: In 1975, GAO reported to the Secretary of Defense that the Army could save tens of millions of dollars annually through improved management of inventories at installations and divisions. The Department of Defense (DOD) agreed and advised GAO of a number of corrective actions that the Army would take to bring about the desired improvements. A review was conducted to determine the effectiveness of actions taken by the Army and to determine whether additional opportunities for savings existed.

Findings/Conclusions: GAO found that the Army has made little progress in resolving the previously disclosed retail inventory management problems and that opportunities for savings of \$126 million exist. GAO found that: (1) Army retail supply activities continue to hold for prolonged periods tens of millions of dollars of stock excesses which are critically needed elsewhere; (2) Army installation, division, and corps supply activities annually lose visibility and, thus, control over the prompt recovery of tens of millions of dollars of inoperable but economically repairable items; and (3) Army installation, division, and corps supply activities overstate stock requirements and inflate budget requests for procurement funds and spending authority by millions of dollars annually because of inaccuracies in ordershiptime, inventory record, and materiel demand data used in requirements computations. These problems continue to exist because prescribed policies and procedures are either inadequate, or are not being observed, and because of inadequacies in computerized logistics systems. **Recommendation To Agencies:** The Secretary of Defense should direct the Army to reprogram installation and corps logistics systems to provide for automated monthly identification, reporting, and return of stocks of wholesale-level, intensively managed items exceeding requisitioning objectives. The Secretary of Defense should direct the Army to revise retail supply policy to require installation and corps supply activities to apply item serviceable materiel return rates to reduce item demand rates in forecasting requirements. Also, have the implementation and continued application of this revised policy monitored as a part of the Army's periodic compliance reviews. The Secretary of Defense should direct the Army to give priority to eliminating the division logistics system automated capability of erroneously changing demand codes on orders from nonrecurring to recurring when the orders cannot be filled at the division level and are passed to the wholesale level. The Secretary of Defense should (1) direct the Army to direct the Fort Carson Installation Supply Activity to promptly process physical inventory stock record adjustments before performing causative research; and (2) revise Army policy to require that physical inventory adjustments to stock records be made within 30 days of completion of the physical inventory. The Secretary of Defense should direct the Army to (1) require installation, corps, and division supply activities to report the results of their periodic physical inventories and followup causative research of inventory errors valued at \$500 or more to their major commands; (2) have major commands monitor the extent to which retail supply activities are achieving desired quantitative and dollar inventory record accuracy standards; and (3) have major commands monitor the effectiveness of actions taken by retail supply activities to correct underlying causes of recurring errors revealed by causative research. The Secretary of Defense should direct the Army to reprogram the standard automated division logistics system to accumulate and periodically update average actual ordershiptime for routine, nonbackordered requisitions by individual items or classes of items. In the interim,

require divisions to use, in requirements computations, their latest 6-month average actual ordershiptime for routine receipts as shown in the monthly unit ordershiptime report. The Secretary of Defense should direct the Army to (1) strengthen prescribed policy and procedures for controlling and accounting for the recovery of inoperable, repairable items by having supply activities (a) follow up every 15 days to account for the disposition of outstanding turn-ins, (b) suspend further issues of recoverable items to customers with outstanding turn-ins of identical inoperable items over 30 days old, and (c) require retail supply activities to validate, on a sampling basis, validity of turn-in documents cited and certifications for later turn-ins or other disposition; and (2) have major commands establish a feedback system for monitoring the performance of retail supply activities in controlling and accounting for the prompt turn-ins of inoperable, recoverable items. The Secretary of Defense should direct the Army to reprogram the standard automated installation and corps logistics system to (1) prevent erroneous inclusion of ordershiptime materiel requirements associated with nonreplenishable one-time item needs for mobilization and provisioning stocks in quarterly inventory stratification reports and (2) consider only routine, nonbackordered receipts in averaging actual item ordershiptime days. The Secretary of Defense should direct the Army to give priority to correcting longstanding problems, inherent in the standard automated installation and corps logistics system, which hinder accomplishment of prescribed physical inventories and related attainment of acceptable levels of inventory record accuracy. The Secretary of Defense should direct the Army to revise policy to require that the maximum ordershiptime constraint programed in installation and corps automated logistics system be consistent with the latest 6-month average actual ordershiptime experienced for routine, nonbackordered receipts. The Secretary of Defense should direct the Army to reemphasize to installation and corps supply activities the importance of strict adherence to the prescribed procedures for taking prompt action to correct item stock records reflecting negative balances. The Secretary of Defense should direct the Army to have major commands reemphasize to their installation, corps, and division supply activities the importance of adhering to the prescribed policy and procedures for periodically identifying and canceling or redistributing onhand and onorder stock excesses. Also, have major commands and the Army Audit Agency monitor compliance with prescribed policy and procedures as part of their periodic supply reviews. The Secretary of Defense should direct the Army to strengthen policy and controls to prevent Army installations from purchasing nonstocked items for which there are no funded orders from supported units.

114166

[More Action Is Needed on Consumer Mail Order Problem]. HRD-81-41; B-201402. January 19, 1981. 2 pp. plus 1 enclosure (13 pp.). Report to Michael Pertschuk, Chairman, Federal Trade Commission; by Gregory J. Ahart, Director, GAO Human Resources Division.

Issue Area: Law Enforcement and Crime Prevention: Efforts To Detect and Identify White Collar Crime (0568); Facilities and Material Management: Non-Line-of-Effort Assignments (0751); Consumer and Worker Protection: FTC's Role for Protecting Consumers From Unfair or Deceptive Trade Practices (0928).

Contact: Human Resources Division.

Budget Function: Commerce and Housing Credit: Other Advancement and Regulation of Commerce (0376).

Organization Concerned: Federal Trade Commission; United States Postal Service; Federal Trade Commission: Bureau of Consumer Protection.

Congressional Relevance: Congress.

Authority: 18 U.S.C. 1341.

Abstract: Because many consumers are still subjected to mail order

problems, mainly late delivery, GAO reviewed the Federal Trade Commission's (FTC) activities concerning the monitoring, enforcement, and evaluation of the mail order merchandise rule. The FTC mail order rule requires the seller to have a reasonable basis to expect shipment to consumers within the time advertised or, if no time was advertised, within 30 days of receipt of a properly completed order. If the advertised shipment time (or the 30-day limit) cannot be met, the seller must so notify the consumer. **Findings/Conclusions:** In its review, GAO found that: (1) the monitoring and enforcement of the mail order rule by FTC could be substantially improved if FTC regularly obtained consumer mail order complaint data available at the U.S. Postal Service; (2) there was a substantial level of noncompliance among sellers with the mail order rule that needs attention; (3) FTC needs to improve its handling and processing of consumer mail order complaints; and (4) FTC could improve its computerized data base by including all consumer mail order rule violation complaint data. **Recommendation To Agencies:** The FTC Chairman should direct the Bureau of Consumer Protection to routinely obtain from the Postal Service consumer complaint data in a form useful for monitoring compliance with, and improving enforcement of, the mail order rule. The FTC Chairman should have the Bureau of Consumer Protection use Postal Service complaint data, in addition to its own data and that of other organizations, to periodically analyze mail order problems nationwide and the adequacy of enforcement in the mail order industry. The FTC Chairman should direct the Bureau of Consumer Protection to eliminate the practice of not referring to the Postal Service mail order complaints lacking proof of purchase. The FTC Chairman should direct the Bureau of Consumer Protection to improve the accuracy of the FTC mail order complaint data base to assure its reliability. The FTC Chairman should direct the Bureau of Consumer Protection to require the regional offices to provide all mail order complaint data to headquarters for processing. The FTC Chairman should have the Bureau of Consumer Protection evaluate the mail order rule's effectiveness.

114173

[Request for Reconsideration]. B-193177.2. January 19, 1981. 6 pp.

Decision re: Honeywell Information Systems, Inc.; by Milton J. Socolar, (for Elmer B. Staats, Comptroller General).

Contact: Office of the General Counsel.

Organization Concerned: Department of Labor; Honeywell Information Systems, Inc.; International Business Machines Corp.

Authority: B-195487 (1980). B-186248 (1976). *Kalvar Corp., Inc. v. United States*, 543 F.2d 1298 (Ct. Cl. 1976).

Abstract: A company requested reconsideration of a decision which denied its protest of the cancellation of a request for proposals for an automated data processing system. The company contended that the cancellation was motivated by an illegal and arbitrary bias on the part of procuring officials and that the agency had exhibited gross bad faith in its procurement actions. To support an allegation of bad faith, the record must show irrefutable proof that the agency had a malicious and specific intent to injure the party alleging bad faith. At worst, the record showed that the agency had displayed varying degrees of inexperience and inefficiency in its actions. Further, allegations of bias could not be attributed to procuring officials merely on the basis of inference or supposition. Since the company did not advance any factual or legal grounds upon which a reversal of the decision would be warranted, the previous decision was affirmed.

114179

[Protest of Bid Rejection as Nonresponsive]. B-200378. January 22, 1981. 3 pp.

Decision re: Sperry Rand Corp.; Sperry Univac; by Milton J. Socolar, (for Elmer B. Staats, Comptroller General).

Contact: Office of the General Counsel.

Organization Concerned: Sperry Rand Corp.; Sperry Univac; Department of the Army; White Sands Missile Range, NM; Amperic Corp.

Authority: 55 Comp. Gen. 445. B-190546 (1978). B-195105 (1980).

Abstract: A firm protested the rejection of its bid as nonresponsive by an Army contracting officer. The protester contended that the evaluation scheme set forth in the invitation for bids was improper since it did not conform to General Services Administration guidelines on evaluation of cost in the selection of automatic processing systems. Furthermore, the protester alleged that oral explanations it received from the contracting officer before bid opening regarding application of evaluation criteria were directly contradicted by the contracting officer's supervisor at the bid opening. The record indicated that the protester's bid was stamped "proprietary," and this fact was used in evaluating the proposal. After the bids were opened, a representative orally authorized disclosure of the protester's pricing information. Subsequently, the contracting officer rejected the bid as nonresponsive. The protester argued that the restriction was mistakenly stamped on the bid. Therefore, the protester contended that it should have been allowed to correct the clerical error under the mistake-in-bid procedures rather than being rejected as nonresponsive. GAO held that the contracting officer properly rejected the protester's bid. A nonresponsive bid may not be cured through bid correction. Insofar as the firm's protest concerned an allegedly improper evaluation scheme and contradictory interpretations given by the contracting officer and his supervisor, GAO considered the issues to be academic since only one responsive bid was received and the evaluation criteria was not for application. Therefore, the protest was denied in part and dismissed in part.

114200

[Protest Alleging That Terms of Solicitation Are Unduly Restrictive]. B-201132. January 27, 1981. 3 pp.

Decision re: Cullinane Corp.; by Milton J. Socolar, General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: Cullinane Corp.; Software AG of North America, Inc.; Government Printing Office.

Authority: 4 C.F.R. 20. B-193752 (1979). B-196370 (1980). B-198909 (1980). B-198985 (1980).

Abstract: A firm protested the award of a contract for a data base management system and a data dictionary software package. The protester alleged that the awardee could not supply equipment which met all of the mandatory requirements of the solicitation and, therefore, should be found nonresponsive. The protester also stated that the solicitation was too restrictive for a response and, as a result, it decided not to respond to the solicitation. The protester's argument that the terms of the solicitation were unduly restrictive of competition was untimely, as such a protest should be filed prior to bid opening or the closing date for receipt of initial proposals. The allegation that the awardee could not meet all of the mandatory requirements of the solicitation was a matter of responsibility rather than responsiveness. GAO does not review affirmative responsibility determinations except where the protester alleges fraud on the part of procuring officials or where the solicitation contains definitive responsibility criteria which are not met. This was not the case here. The protester was not eligible to maintain a protest under the instant solicitation, as a party must be deemed an interested party under bid protest procedures to have its protest considered. In this case, the interests at stake were those of the offerors who participated in the procurement and did not receive the award. The protest was dismissed.

114241

[Request for Reconsideration]. B-194497.2. February 3, 1981, 5 pp.

Decision re: Interscience Systems, Inc.; by Milton J. Socolar, (for Elmer B. Staats, Comptroller General).

Contact: Office of the General Counsel.

Organization Concerned: Interscience Systems, Inc.; Environmental Protection Agency; Sperry Rand Corp.; Sperry Univac; General Services Administration.

Authority: 59 Comp. Gen. 68.

Abstract: A firm requested reconsideration of a GAO decision in which the firm's protest against a purchase of computer equipment by the Environmental Protection Agency (EPA) was denied. The purchase was the exercise of an option under an existing lease contract. The awardee submitted a special purchase offer to EPA. After evaluating the offer, EPA determined that approximately \$4,000,000 could be saved by the acceptance of the offer. EPA requested a delegation of procurement authority (DPA) from the General Services Administration to purchase the equipment. The DPA was granted, but it required EPA to solicit at least six specified firms in order to determine whether the offer represented the lowest cost to the Government. Two offers, including the protester's, were received and the equipment proposed in each was found technically acceptable. Of the two offers, the protester's offer was lowest. However, the protester's price, as computed by the agency, was found to be higher than that of the proposed awardee; thus, the contract was given to the awardee. The protester contended that EPA improperly added a factor in excess of \$1 million which had not been listed in the solicitation as an evaluation factor. The protest was denied. The awardee's reduced option price was lower than the protester's price even without the \$1 million evaluation factor. The protester contended that no exercisable option existed in the contract which included all of the computer equipment purchased by EPA. It contended that some of the equipment purchased was neither installed nor on continuous rental and therefore was not properly the subject of an exercisable purchase option. The protester argued that EPA conducted a competitive procurement which included an unsolicited proposal from the awardee; thus, the reduction offered by the awardee, while the protester's proposal was being evaluated, was a late revision to the awardee's initial offer and should not have been considered. The record showed that the contracting parties regarded the equipment as subject to the contract's purchase option. GAO found no impropriety in the agency's consideration of the awardee's special offer since the awardee had not been given the opportunity to participate in the market test. It would be unfair to permit the incumbent to participate in the market test and then, after the competition had closed, offer further price reductions. Accordingly, the prior decision was affirmed.

114249

Millions Can Be Saved by Identifying Supplemental Security Income Recipients Owning Too Many Assets. HRD-81-4; B-201637. February 4, 1981. 22 pp. plus 1 appendix (3 pp.).

Report to Congress; by Elmer B. Staats, Comptroller General.

Issue Area: Income Security and Social Services: Eligibility Determinations (1307).

Contact: Human Resources Division.

Budget Function: Income Security: Public Assistance and Other Income Supplements (0604).

Organization Concerned: Department of Health and Human Services; Social Security Administration; Internal Revenue Service.

Congressional Relevance: Congress.

Authority: Social Security Amendments of 1972 (42 U.S.C. 1381 et seq.).

Abstract: In fiscal year 1979, an estimated \$125 million was overpaid to Supplemental Security Income (SSI) recipients who owned

assets, such as bank accounts and real property, valued in excess of the limitations allowed for program eligibility. GAO assessed the adequacy of the Social Security Administration's (SSA) efforts to reduce problems causing these overpayments. **Findings/Conclusions:** GAO found that an estimated \$47 million was overpaid during fiscal year 1979 to bank account owners because claims representatives were unable to identify ownership when applicants and recipients responded incorrectly to bank account questions. SSA attempted to reduce the problem by implementing special verification procedures. However, the procedures used to identify bank account ownership to prevent or reduce overpayments have been only marginally successful. The current SSI interview questions and procedures do not provide enough emphasis on identifying real property ownership to combat the \$20 million annual overpayment problem. SSA regional staffs have found that ownership can be better established by improved interviewing techniques, yet regional program officials have not adopted the suggested improvements. The current computerized information on resources owned by SSI applicants and recipients is insufficient for SSA to effectively manage and monitor changes in resource ownership and values for those presently on the payment rolls or to contact previously denied applicants who may now be eligible because of legislative and administrative changes to the resource criteria. **Recommendation To Agencies:** The Secretary of Health and Human Services should direct the Commissioner of Social Security to develop and maintain detailed automated Supplemental Security Income (SSI) applicant and recipient resource information that includes the types of resources owned and their dollar values. This information should be readily available to (1) claims representatives so that they can monitor changes in recipient resource ownership and values and (2) the appropriate headquarters component responsible for contacting previously denied applicants who may subsequently become eligible for SSI because of legislative and administrative changes to the resource criteria. The Secretary of Health and Human Services (HHS) should direct the Commissioner of Social Security to assess the effect the resource disposition dollar limitations have on applicant eligibility. If the effect is significant, the Commissioner should prepare for HHS approval revised regulations which substantially raise or eliminate these limitations to ensure that Supplemental Security Income benefits are provided to those persons the program is intended to assist. The Secretary of Health and Human Services should direct the Commissioner of Social Security to initiate steps to have Supplemental Security Income (SSI) applicants and recipients sign tax information consent forms and provide the signed forms to the Internal Revenue Service for purposes of obtaining Information Return Processing data needed to verify SSI income and resources records. The Secretary of Health and Human Services should direct the Commissioner of Social Security to place more emphasis on real property ownership as a cause of overpayments during training for claims representatives. The Secretary of Health and Human Services should direct the Commissioner of Social Security to incorporate a requirement into field office operating procedures that Supplemental Security Income applicants and recipients be informed that information they provide may be verified through third-party contacts. The Secretary of Health and Human Services (HHS) should direct the Commissioner of Social Security to incorporate into the proposed interview questionnaire form, now being developed, separate questions emphasizing real property ownership.

114250

Performance of CHAMPUS Fiscal Intermediaries Needs Improvements. HRD-81-38; B-201563. February 2, 1981. 94 pp. plus 6 appendices (70 pp.).

Report to Congress; by Elmer B. Staats, Comptroller General.

Issue Area: Health Programs: Compliance With Financing Laws

ADP Bibliography

and Regulations (1207).

Contact: Human Resources Division.

Budget Function: Health: Health Care Services (0551).

Organization Concerned: Department of Defense; Department of Defense: Office of Civilian Health and Medical Program of the Uniformed Services.

Congressional Relevance: Congress; *Rep.* Robert E. Badham; *Sen.* David H. Pryor; *Sen.* Dale L. Bumpers; *Sen.* Alan Cranston.

Authority: Dependents' Medical Care Act (Military) (P.L. 84-569). P.L. 89-614.

Abstract: Several years ago the Department of Defense (DOD) converted its contracts with fiscal intermediaries under the Civilian Health and Medical Program of the Uniform Services (CHAMPUS) from a cost-reimbursable to a fixed-price basis, in which a set fee is paid for each claim processed. While administrative savings have been achieved under these competitively bid, fixed-price contracts, performance has been less than satisfactory. GAO reviewed the performance under competitively bid, fixed-price contracts of five intermediaries that process over 80 percent of CHAMPUS claims. **Findings/Conclusions:** The review showed that the fiscal intermediaries (FI) were not fulfilling many of their contractual responsibilities. In addition, the Office of the Civilian Health and Medical Program (OCHAMPUS), which administers the program, did not have adequate means to measure performance and enforce requirements. Improvements were needed in: (1) the accuracy of administering benefits in order to comply more fully with CHAMPUS regulations, instructions, and policies; (2) the systems established for controlling and containing costs; (3) the services to beneficiaries and providers in processing claims, correspondence, and appeals; and (4) the management of funds covering benefit and administrative costs. **Recommendation To Congress:** Congress should enact legislation requiring that no benefits be payable for dependents of active-duty members when the benefit claimed is payable under another insurance plan, obtained by employment or law, in which the beneficiary is covered. **Recommendation To Agencies:** The Secretary of Defense should improve the financial management of CHAMPUS funds by determining the types of claims each fiscal intermediary splits and examining a sampling of split claims to verify that reasons for the splits comply with program regulations. The Secretary of Defense should improve the financial management of CHAMPUS funds by developing guidelines for internal controls over the safeguarding of checks and separation of duties in handling and processing checks. The Secretary of Defense should improve the financial management of CHAMPUS funds by recovering overpayments and rectifying underpayments from the incorrect counting of claims by OCHAMPUS. The Secretary of Defense should improve the financial management of CHAMPUS funds by developing specific procedures for FIs to follow in identifying and collecting erroneous payments. The Secretary of Defense should improve the financial management of CHAMPUS funds by establishing minimum time requirements for processing audit adjustments and monitoring the processing of these adjustments more closely. The Secretary of Defense should improve the financial management of the Civilian Health and Medical Program of the Uniformed Services funds by issuing clarifying instruction on types of claims entitled to administrative reimbursement. The Secretary of Defense should improve specific program areas of claim processing benefit administration by (1) discontinuing the use of old claim forms and adopting new forms that contain clear instructions on supplying information on other insurance in which beneficiaries are enrolled; (2) requiring fiscal intermediaries (FI's) to adopt procedures that result in investigating claims where other insurance has made payments in the past; (3) issuing clarifying instructions to FIs on cases requiring further development because of possible third-party liability, automobile insurance, or workmen's compensation; (4) requiring the FIs submit for OCHAMPUS approval their procedures and system description for assuring that nonavailability statements are

obtained as required; and (5) issuing guidelines requiring confirmation of eligibility of dependents without identification cards when their last names are different from that of service members. The Secretary of Defense should establish standards for accuracy of claim processing and benefit administration, and that the standard for payment errors be about 2 percent of billed charges, rather than 4 percent as proposed by the Office of the Civilian Health and Medical Program of the Uniformed Services (OCHAMPUS). This standard should be evaluated periodically and adjusted downward as fiscal intermediaries become more proficient in processing CHAMPUS claims. The Secretary of Defense should improve the financial management of Civilian Health and Medical Program of the Uniformed Services funds by adopting procedures that assure that fiscal intermediaries routinely and promptly return excess benefit funds to the Office of the Civilian Health and Medical Program of the Uniformed Services. The Secretary of Defense should revise contracts to provide for penalties and/or incentives relating to performance in such areas as implementation of systems to determine the location and status of inquiries, responsiveness to inquiries and provision of adequate telephone service. The Secretary of Defense should revise contracts to (1) increase penalties for failure to meet performance standards and/or (2) provide positive incentives for meeting standards, if the penalties assessed under the liquidated damage provisions of current contracts do not result in acceptable performance. The Secretary of Defense should require fiscal intermediaries (FI's) to prepare periodic reports in the detail and format necessary for the Office of the Civilian Health and Medical Program of the Uniformed Services (OCHAMPUS) to compare performance to standards and require OCHAMPUS to verify the accuracy of the reports during periodic visits to FI's. The Secretary of Defense should revise contracts to increase the fiscal intermediaries' role in educating beneficiaries in regard to the Civilian Health and medical Program of the Uniformed Services program provisions and claim submission requirements. The Secretary of Defense should require the Office of the Civilian Health and Medical Program of the Uniformed Services to develop methods for testing whether fiscal intermediary (FI) systems are appropriately identifying claims requiring rejection and to more closely review FI systems for rejecting claims. The Secretary of Defense should require the Office of the Civilian Health and medical Program of the Uniformed Services (OCHAMPUS) to closely monitor the fiscal intermediaries' implementation of utilization and peer review systems and to assess penalties when systems required either by the contract or by OCHAMPUS regulations are not implemented within specified time periods. The Secretary of Defense should obtain more uniform administration of reasonable charges by requiring all fiscal intermediaries to use similar charge data in establishing reasonable charges. The Secretary of Defense should require the fiscal intermediaries to adopt Office of the Civilian Health and Medical Program of the Uniformed Services contract requirements within specified time limits and follow up on these requirements to assure that they have been implemented and are being administered uniformly. The Secretary of Defense should fully integrate the claims examination function with system reviews in performing Office of the Civilian Health and Medical Program of the Uniformed Services visits to the fiscal intermediaries' sites in order to achieve optimum benefits from this function. The Secretary of Defense should require the Office of the Civilian Health and Medical Program of the Uniformed Services to give the fiscal intermediaries guidelines for reviewing claims for medical necessity and monitor the implementation of these guidelines. The Secretary of Defense should improve the financial management of the Civilian Health and Medical Program of the Uniformed Services by adopting the letter-of-credit method for providing funds. The Secretary of Defense should adopt the 1971 GAO recommendation to limit Civilian Health and Medical Program of the Uniformed Services payments, when combined with other insurance, to reasonable charges. The Secretary of Defense should explore the possibility of

permitting fiscal intermediaries to accept sponsors' signatures in lieu of patients' signatures on claims, thereby significantly reducing the number of claims returned to beneficiaries.

114282

[Protest Contending That Proposal Evaluation Was Improper]. B-199577. February 9, 1981. 4 pp.

Decision re: Optimum Systems, Inc.; by Milton J. Socolar, General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: Optimum Systems, Inc.; ACTION; Boeing Computer Services, Inc.

Authority: 4 C.F.R. 20. 4 C.F.R. 20.2(a). 4 C.F.R. 20.2(b)(1). B-184105 (1975).

Abstract: A firm protested the award of a contract by ACTION for data processing timesharing services. The protester contended that the agency's evaluation of its proposal was improper. The record showed that there was an exchange of letters between the protester and the procuring agency concerning the source of the protester's concern about its proposal evaluation. From this exchange, it was evident that the agency clearly espoused a position contrary to the protester's interpretation. However, the protester did not file a formal protest with the agency until almost 2 months later, and its protest to GAO was filed more than 1 month after that. GAO held that, if it viewed the exchange of letters between the protester and the agency as the protester's formal protest and the agency receipt of best and final offers as the initial adverse agency action, the protest was untimely since the protest to GAO was not filed within 10 days after the agency's initial adverse action. Alternatively, if GAO considered the exchange not to be a protest, then the protest was untimely because the protester failed to protest the apparent impropriety prior to the date set for receipt of the next round of offers. Any further related contentions were not considered on the merits, and the protest was dismissed.

114314

Increased Productivity in Processing Travel Claims Can Cut Administrative Costs Significantly. AFMD-81-18; B-198536. January 19, 1981. Released January 30, 1981. 39 pp. plus 9 appendices (15 pp.).

Report to Sen. Jim Sasser, Chairman, Senate Committee on Appropriations: Legislative Branch Subcommittee; by Elmer B. Staats, Comptroller General.

Refer to FGMSD-80-13, February 12, 1980, Accession Number 111649.

Issue Area: National Productivity: Productivity for Common Government Functions (2902).

Contact: Accounting and Financial Management Division.

Budget Function: General Government: Other General Government (0806).

Organization Concerned: General Services Administration; Department of Defense; Department of Energy; Department of Health and Human Services; Department of Housing and Urban Development; Department of the Interior; Department of the Treasury; Department of Transportation; Environmental Protection Agency; Veterans Administration; National Aeronautics and Space Administration.

Congressional Relevance: Senate Committee on Appropriations: Legislative Branch Subcommittee; Sen. Jim Sasser.

Authority: Subsistence Expense Act (44 Stat. 688). 5 U.S.C. 57. 37 U.S.C. 7.

Abstract: GAO examined the productivity in processing travel claims in response to a congressional request. **Findings/Conclusions:** The processing of claims for travel expenses incurred by Federal employees is costing several million dollars

more than necessary annually. This amount could be cut significantly by: (1) replacing the reimbursement method used for high cost areas with the method of reimbursing for lodging, plus a flat fee for meals and miscellaneous expenses; (2) eliminating redundant, overly detailed supervisory reviews and unnecessary typing of vouchers; and (3) improving voucher auditing activities at payment centers. The processing of vouchers is expensive and not offset by savings. The presently used high rate (actual cost) method of reimbursing travel provides payment of actual expenses up to a predetermined ceiling. Because it requires detailed itemization, it costs nearly twice as much to process by this method as the lodgings-plus method. Travel voucher processing productivity is also low due to unnecessarily detailed reviews by supervisors and unnecessary typing. Productivity in auditing vouchers at payment centers was impeded by an overconcern for accuracy and by poor processing practices. The General Services Administration has proposed to change lodgings-plus reimbursement for domestic travel to make it compatible with its proposed worldwide reimbursement system. The method, as presently proposed, will be very difficult and expensive to administer. Agency payment center officials contacted felt the proposed method would double the processing costs for lodgings-plus vouchers. **Recommendation To Agencies:** The Administrator of General Services should propose legislation to replace the high rate geographic area method with a two-tier, lodgings-plus method and increase the maximum amount reimbursable for lodgings-plus to such a level to allow for cost growth without getting congressional approval for each new ceiling. The heads of departments and agencies should establish productivity measures for travel voucher processing as part of their payment center productivity measures, which GAO recommended in a prior report. The Administrator of the General Services Administration should include the following in the Federal Travel Regulations: instructions that typing of vouchers is not required and should not be done when travelers prepare legible, handwritten vouchers. The Administrator of the General Services Administration should include the following in the Federal Travel Regulations: a requirement for supervisory review of travel vouchers and an explanation of the purpose of such reviews, of which one level is sufficient. The Administrator of the General Services Administration should direct that the proposal to add en route reimbursement to the lodgings-plus method be revised as we have suggested. The Secretary of Defense should direct the Defense Per Diem Committee to adopt the two-tier, lodgings-plus method for reimbursing military travel and in conjunction with the General Services Administration propose legislation to replace the high rate method with a two-tier, lodgings-plus method. The Administrator of the General Services Administration should include the following in the Federal Travel Regulations: a statement of the responsibilities of payment center examiners in auditing vouchers. The heads of departments and agencies should examine each payment center to determine what actions can be taken to increase productivity.

114320

Social Security Needs To Better Plan, Develop, and Implement Its Major ADP Systems Redesign Projects. HRD-81-47; B-201668. February 6, 1981. 48 pp.

Report to Richard S. Schweiker, Secretary, Department of Health and Human Services; by Gregory J. Ahart, Director, GAO Human Resources Division.

Issue Area: Automatic Data Processing; Acquisition of ADP Resources Under the Brooks Act (0111); Income Security and Social Services: Payment Processes (1309); Federal Information Management: Automated Systems Security (1403).

Contact: Human Resources Division.

Budget Function: Automatic Data Processing (1001).

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

Congressional Relevance: House Committee on Government Operations

Abstract: The efforts by the Social Security Administration (SSA) to redesign its retirement, survivors, disability, and health insurance automated system was reviewed. This redesign represented a major multifaceted automatic data processing (ADP) system modification project undertaken to improve service to program beneficiaries. **Findings/Conclusions:** Although substantial effort and resources were invested in this project, it was largely unsuccessful. Only one of the five major new features expected during the redesign was fully implemented successfully, and SSA suspended further efforts to complete the project as it was originally planned. GAO believes that inadequate planning and management of the redesign and deficiencies in the SSA systems modification process were primary reasons that the agency was unable to fully complete the redesign. Further, SSA systems modification efforts in general will not meet their objectives until these weaknesses are corrected. Specifically, SSA did not: (1) adequately involve key field office users in planning redesign changes to ensure that their needs would be met by the modified system; (2) adequately analyze costs and benefits of the redesign; and (3) provide for consistent management of the redesign. **Recommendation To Agencies:** The Secretary of Health and Human Services should direct the Commissioner of Social Security to require quick finalization and implementation of detailed agency procedures for communicating with system users. The Secretary of Health and Human Services should direct the Commissioner of Social Security to require revision of Social Security Administration interim validation guidelines to include more detailed procedures and standards covering test case selection and inclusion of invalid data for testing program controls, testing changes throughout the system, determining the degree of processing accuracy that must be attained before implementation may proceed, and allocation of sufficient staff time to validating systems changes. The Secretary of Health and Human Services should direct the Inspector General to increase efforts to establish sufficient automatic data processing (ADP) audit capability within the Audit Agency so that reviews of the Social Security Administration's (SSA) system development/modification process and ADP systems audits can be carried out effectively at SSA. The Secretary of Health and Human Services should direct the Commissioner of Social Security to require participation by all users in establishing the functional requirements for proposed systems changes to ensure that these requirements can serve as the system performance criteria against which validation is conducted. The Secretary of Health and Human Services should direct the Commissioner of Social Security to require assessment of the independence maintained by systems validators from systems development staff to make sure that they have sufficient control over program and systems changes, especially seeing that formal validation procedures are followed. The Secretary of Health and Human Services should direct the Commissioner of Social Security to require provision for project leaders of major systems development/modification efforts to be assigned full time to managing such projects and conducting them apart from daily systems operations. The Secretary of Health and Human Services should direct the Commissioner of Social Security to require periodic updating and modification of initial cost/benefit analyses for all major systems proposals, maintenance of accurate records of costs incurred and benefits realized to facilitate this updating, and use of these data to periodically reevaluate the merit of proceeding with the system change. The Secretary of Health and Human Services should direct the Commissioner of Social Security to require periodic updating, including revision of priorities, of the existing inventory of user needs to make sure it is current and accurate and can serve as a reliable basis for future development of system modification proposals.

114342

Implications of Electronic Mail for the Postal Service's Work Force. GGD-81-30; B-114874. February 6, 1981. Released February 9, 1981. 37 pp. plus 5 appendices (20 pp.).

Report to Rep. William L. Clay, Chairman, House Committee on Post Office and Civil Service: Postal Operations and Services Subcommittee; by Elmer B. Staats, Comptroller General.

Issue Area: Personnel Management and Compensation: Work Force Planning (0313).

Contact: General Government Division.

Budget Function: Commerce and Housing Credit: Postal Service (0372).

Organization Concerned: United States Postal Service.

Congressional Relevance: House Committee on Post Office and Civil Service: Postal Operations and Services Subcommittee; Rep. William L. Clay.

Abstract: Electronic mail, an emerging development in telecommunications, could significantly reduce the U.S. Postal Service's labor force over the next 20 years. **Findings/Conclusions:** Electronic mail technology is advancing rapidly and the speed with which it is implemented depends primarily on customer acceptance usage. GAO projections indicate substantial workyear losses for the Postal Service if the electronic mail markets develop in the magnitude and timeframe projected, subject to other assumptions. Substantial losses will occur even if the Service participates fully in the electronic communications market, which raises the question of how the Service will reduce the labor force in an orderly fashion without wholesale layoffs. GAO projections show a potential workyear reductions of about 200,000 by the year 2000. Thus the Postal Service would have to lose about 10,000 full-time equivalent employees annually. With proper planning, GAO believes that the Postal Service could achieve the estimated reduction with little or no adverse impact on employees unless unforeseen technological advancements occur. Increased mechanization and the resulting productivity gains enhance Postal Service operations. Both the customer presort program and the proposed nine-digit ZIP code are expected to streamline the Service's operations and permit it to reduce the size of its workforce. In addition, increased alternative delivery systems and potential cutbacks in delivery services could cause a further reduction in the number of Service employees.

114344

[Service Contract Act]. February 12, 1981. 10 pp.

Speech before the National Contract Management Association; by Charles J. Gareis, Senior Evaluator, GAO Human Resources Division.

Contact: Human Resources Division.

Organization Concerned: Department of Labor; General Services Administration: Automated Data and Telecommunications Service; National Aeronautics and Space Administration; Department of Defense; National Contract Management Association.

Congressional Relevance: House Committee on Government Operations; Rep. Frank Horton.

Authority: Service Contract Act of 1965. Automatic Data Processing Equipment Act (P.L. 89-306).

Abstract: The Department of Labor notified the General Services Administration (GSA) that the maintenance and repair service specifications of all contracts for the purchase or rental of supplies or equipment were subject to the Service Contract Act. Several major automatic data processing (ADP) manufacturers have publicly announced their refusal to bid on or enter into any Government contract subject to the Act's coverage. Congressional and Federal agency pressures were brought to bear on Labor to exercise its authority under the Act and grant administrative exemption for the ADP, telecommunications, and other high-technology commercial equipment industries. Labor has not made any studies of

the impact of the Act on (1) contractors' recordkeeping systems, pay practices, employee assignment practices, and the costs of compliance, or (2) Government operations if agencies are unable to acquire needed services. Labor's position is not supported by the Act's language and legislative history, by Labor's own regulations, or by its administrative manual. The Act was not intended to cover maintenance services. Government sales represent a relatively small proportion of the ADP companies' total sales and do not have the same incentives for contractors to deliberately pay low wages to successfully bid on Government contracts. GAO believes that Labor's application of the Act to these ADP and high-technology contract services is inappropriate. Corporations which GAO contacted stated that the Act should not apply because substantial quantities of their products and services are sold commercially at established catalog prices, Government business represents only a small portion of their total business, and their service technicians receive adequate wages under merit pay systems. Labor's decision would eventually increase the administrative burdens and operating costs of each corporation and hinder employee productivity and morale by disrupting merit pay systems and staff assignment practices. Several corporations stressed the inflationary impact Labor's wage determinations could have on wage rates. GAO has recommended that Congress amend the Act to make it clear that the Act excludes coverage for ADP and other high-technology commercial product-support services. Pending such action, GAO has recommended that the Secretary of Labor temporarily exempt these contracts from the Act's coverage.

114354

[Protest Against Issuance of Purchase Order]. B-197776. February 18, 1981. 4 pp.

Decision re: SMS Data Products Group; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: Planning Research Corp.; International Business Machines Corp.; SMS Data Products Group; National Aeronautics and Space Administration.

Authority: 54 Comp. Gen. 767. 45 Fed. Reg. 62986.

Abstract: A company protested the issuance of a purchase order for computer equipment by a prime contractor acting for the Government. The contractor determined that the company's bid and subsequent clarification had failed to provide the required technical documentation required by the solicitation. The company argued that it had offered equipment comparable to that of the awardee at a substantially lower cost and that the contractor was obligated to give it an opportunity to satisfy the informational deficiencies in its proposal. Since the contractor advised the company of the informational deficiencies in its proposal and the company twice failed to satisfy the clear requirements of the announcement, the contractor was not obligated to give it a third opportunity to clarify its response. Since its response to the announcement was unacceptable, the contractor acted properly in not considering the company's lower proposed costs for the equipment. Therefore, the contractor was in compliance with the applicable procurement regulations. Accordingly, the protest was denied.

114372

The MX Weapon System: Issues and Challenges. MASAD-81-1; B-196893. February 17, 1981. 32 pp. plus 3 appendices (11 pp.). Report to Congress; by Elmer B. Staats, Comptroller General.

Issue Area: Procurement of Major Systems: Congressional Information on the Issues Concerning Systems for Which Funds Are Requested (3001).

Contact: Mission Analysis and Systems Acquisition Division.

Budget Function: National Defense: Weapons Systems (0057).

Organization Concerned: Department of Defense; Department of the Air Force; Department of the Air Force: Nellis AFB, NV.

Congressional Relevance: Congress.

Abstract: Progress has been made during the first year of full-scale development of the MX weapon system, particularly in missile development. However, the Department of Defense (DOD) is faced with a tremendous management challenge in achieving cost, schedule, and performance goals. **Findings/Conclusions:** Although DOD has approved new requirements estimated to cost \$700 million, there has been no change in the life-cycle cost estimate. MX is designed to provide a certain number of surviving reentry vehicles assuming a threat constrained by the unratified Strategic Arms Limitation treaty. Without a treaty, the Soviets could build enough weapons to neutralize MX. MX could then be expanded to counter that threat, at considerable cost, by adding missiles, shelters, and/or a ballistic missile defense. Congress should be aware that it is not possible at this time to predict the ultimate size of the deployment area, the number of missiles and shelters, or the cost of MX. The primary method of Strategic Arms Limitation treaty verification should prevent undetected deployment of additional missiles. Some of the extra verification features in the MX design, especially the view ports, appear unnecessary. The Air Force assessed existing military bases and concluded that neither land nor facilities were available for an MX operating base. However, excess land at Nellis Air Force Base was not included in the assessment. In addition, consideration was not given to placing part of the facilities on existing bases. The Air Force is considering options that would enhance its ability to take actions that may be necessary to protect location uncertainty. Some of these options could be construed as restrictions on public access or activities, but no final decisions have been made. **Recommendation To Agencies:** The Secretary of Defense should restudy the need for MX verification features. The results of this study should be given to Congress along with information previously requested on the cost of view ports. The Secretary of Defense should inform Congress how the Air Force will enforce measures to assure the preservation of location uncertainty, including an identification of any new laws or changes to existing laws that may be required. The Secretary of Defense should have an independent assessment made and inform Congress of the feasibility of placing one of the operating bases on excess Federal land at Nellis Air Force Base. If it is not feasible to locate an entire MX operating base at Nellis, the potential for siting some MX facilities at existing military bases should be examined.

114393

Government-Wide Guidelines and Management Assistance Center Needed To Improve ADP Systems Development. AFMD-81-20; B-201441. February 20, 1981. 13 pp. plus 3 appendices (24 pp.).

Report to David A. Stockman, Director, Office of Management and Budget; by Donald L. Scantlebury, Director, GAO Accounting and Financial Management Division.

Issue Area: Automatic Data Processing: Acquisition of ADP Resources Under the Brooks Act (0111).

Contact: Accounting and Financial Management Division.

Budget Function: General Government: Executive Direction and Management (0802).

Organization Concerned: Office of Management and Budget; General Services Administration; Federal Computer Performance Evaluation and Simulation Center; General Services Administration: Office of Software Development; Department of Commerce. **Authority:** Automatic Data Processing Equipment Act (P.L. 89-306). P.L. 96-74. OMB Circular A-71.

Abstract: In more than 57 reports in the past 10 years, GAO has identified management weaknesses in the design and development of large, complex Federal data processing systems. GAO suggests a framework of principles and procedures for managing systems development which could be the basis for issuing Government-wide

guidelines. The earlier recommendation that a management assistance center for computer software and systems development be established was reiterated. **Findings/Conclusions:** GAO found that better management could have saved nearly \$300 million in just 10 of the systems reviewed. At several agencies, development efforts were frequently unsuccessful because they had guidelines which were incomplete, not fully implemented, or not followed in actual practice. Some Federal agencies do not have sufficient and effective top management involvement and direction and a strong central office to facilitate agency-wide planning, coordination, and control of automatic data processing resources. Top managers at many agencies do not have the required knowledge and expertise to effectively control systems development. GAO believes that effective planning and management control are mandatory if Federal agencies are to obtain the most effective and efficient use of the over \$6 billion they spend annually on systems development. **Recommendation To Agencies:** The Director of the Office of Management and Budget should issue Government-wide guidelines which will enable agencies to take a structured approach in developing automatic data processing systems. These guidelines should incorporate the management principles and procedures in appendix II. The Director of the Office of Management and Budget should establish a management assistance center for computer software and systems development, financed by the General Services Administration (GSA) Automatic Data Processing Fund, and reporting to the Director through a chartered user committee. The GSA Office of Software Development and the Federal Computer Performance Evaluation and Simulation Center should be consolidated into this new center. The Director of the Office of Management and Budget should require the head of each Federal agency to implement the guidelines.

114396

Disappointing Progress in Improving Systems for Resolving Billions in Audit Findings. AFMD-81-27; B-200473. January 23, 1981. Released February 23, 1981. 30 pp. plus 3 appendices (16 pp.).

Report to Rep. Jack Brooks, Chairman, House Committee on Government Operations: Legislation and National Security Subcommittee; by Elmer B. Staats, Comptroller General.

Issue Area: Internal Auditing Systems: Audit Reports Quality and Followup (0203); Internal Auditing Systems: Office of Management and Budget's Oversight of Internal Audit (0252).

Contact: Accounting and Financial Management Division.

Budget Function: Financial Management and Information Systems: Internal Audit (1103).

Organization Concerned: Office of Personnel Management; Office of Management and Budget.

Congressional Relevance: House Committee on Government Operations: Legislation and National Security Subcommittee; House Committee on Appropriations; Senate Committee on Appropriations; Rep. Jack Brooks.

Authority: Supplemental Appropriations and Rescission Act, 1980 (P.L. 96-304). OMB Circular A-73.

Abstract: The Federal Government is losing billions of dollars in unresolved audit findings. A study was made to see if agencies have implemented effective audit resolution systems that meet the Office of Management and Budget's (OMB) revised guidelines and GAO and House Committee on Government Operations recommendations. **Findings/Conclusions:** Although agency systems for resolving audit findings have improved somewhat, the overall progress has been disappointing. An increase in the amount of unresolved findings indicates that the problem is worsening. Of the majority of audit findings examined, officials failed to act promptly or properly to correct problems or improve operations. The audit resolution systems of the agencies reviewed lacked provisions for: (1) maintaining accurate records of findings until final disposition; (2) establishing adequate accounting and collection controls over amounts determined to be due as a result of an audit; (3) elevating

disagreements and delays to an independent arbiter; (4) providing complete and accurate reports to management; (5) applying OMB Circular A-73 to all audits; (6) deciding the disposition of audit findings within 6 months and establishing final resolution schedules; (7) ensuring that decisions to reject findings are consistent with laws and regulations; and (8) coordinating corrective action with other affected agencies. **Recommendation To Agencies:** The Director of the Office of Management and Budget should include oversight of agency audit resolution practices in the budget review process to provide (1) an assessment of progress in establishing, revising, and implementing resolution systems; (2) an adjustment of agency budget allowances where appropriate; and (3) a report to the chairpersons of the House and Senate Committees on Appropriations on progress and action plans. The Director should also clarify Circular A-73 so that (1) it provides that periodic reports to agency heads include complete details on the resolution of findings and on the age and amounts of unresolved findings; (2) it applies to all audit reports, including contract, subgrantee, and regulatory audits; and (3) written determinations and the legal basis for nonconurrence with audit recommendations apply to both procedural and monetary findings. The Inspectors General and directors of audit agencies should develop internal organizational procedures and controls for efficient and effective planning, coordinating, reviewing, and reporting of audit work and audit followup activities in accordance with GAO and other professional standards. The heads of Federal agencies should (1) further improve audit resolution policies, procedures, and practices to comply with the intent and spirit of Office of Management and Budget (OMB) guidelines, designating a top level manager to coordinate these efforts and prepare progress reports for OMB; (2) take legal or administrative actions against the parties involved whenever audit findings concern fraud, waste, or abuse of Federal funds; and (3) make the timeliness and quality of audit resolution a written performance standard and a factor in determining bonuses for Senior Executive Service members and merit pay for supervisors.

114398

Much More Can Be Done by the State Department To Improve Overseas Real Estate Management. ID-81-15; B-198810. February 9, 1981. Released February 17, 1981. 28 pp. plus 2 appendices (10 pp.).

Report to Rep. Dante B. Fascell, Chairman, House Committee on Foreign Affairs: International Operations Subcommittee; by Elmer B. Staats, Comptroller General.

Issue Area: International Affairs: Management of Foreign Affairs (0614).

Contact: International Division.

Budget Function: International Affairs: Conduct of Foreign Affairs (0152).

Organization Concerned: Department of State; Department of State: Office of Foreign Buildings Operations.

Congressional Relevance: House Committee on Foreign Affairs: International Operations Subcommittee; Rep. Dante B. Fascell.

Authority: Foreign Service Buildings Act, 1926 (22 U.S.C. 291 et seq.).

Abstract: The Department of State's Office of Foreign Buildings Operations (FBO) is responsible for acquiring, constructing, selling, and maintaining properties located around the world. FBO has had numerous problems in managing its overseas real estate for many years. GAO reviewed these problems in a previous report, and some improvements have been made including: general criteria and guidelines have been issued concerning employee housing; a preventive maintenance and repair handbook has been prepared and issued to the posts; a pilot preventive maintenance program has been started; and staffing levels at the Office of Foreign Buildings Operations headquarters have increased. However, other problems remain. **Findings/Conclusions:** GAO found that

post-level property managers lack the experience and technical expertise to fulfill their responsibilities effectively. At present the Office has no control over the careers, assignment, or training of either the General Services officers or the area officers. The full costs of operating and maintaining individual buildings are still not known; as a result, it is nearly impossible to determine whether and when a building should be replaced. Real property inventory records continue to be inaccurate and incomplete, and construction projects continue to experience unnecessary delays and consequent cost overruns. Further, excess overseas property is not promptly identified and, therefore, is unnecessarily retained. Finally, State's current housing policies and standards overseas are inconsistent with those agreed to at the Washington level. **Recommendation To Congress:** Congress should consider exercising greater control over the operations of the Office of Foreign Buildings Operations by limiting the availability of sales income and the expenditure of carryover funds in any fiscal year to the amounts budgeted and approved by the committees during annual budget reviews. Congress should consider increasing Office of Foreign Buildings Operations accountability by requesting detailed explanations of the financial impact of project deferrals during budget justifications. **Recommendation To Agencies:** The Secretary of State should direct the Office of Foreign Buildings Operations and the posts to maintain specific cost records that will identify all costs related to the operation and maintenance of individual properties abroad. The Secretary of State should instruct Office of Foreign Buildings Operations management officials to document, as part of the project file, how and why any particular architect is selected to design State Department buildings. The Secretary of State should ask Congress for full funding to cover the project site, design, and construction. Full funding would compress the time frames needed to complete the project and allow for a more realistic estimate. The Secretary of State should accelerate the development of an integrated property management information system that will provide accurate data on costs as well as compare and contrast various data. Such comparisons would enable the Office of Foreign Buildings Operations to determine cost trends and identify uneconomical buildings. The Secretary of State should increase the effectiveness of real property managers through more formalized training, rotation in and out of area officer positions, and increased input from the Director of the Office of Foreign Buildings Operations on reassignments and performance ratings. The Secretary of State should change the Department's budget so that all real estate costs will be consolidated within the Office of Foreign Buildings Operations (FBO) appropriation. FBO, as the single property manager, should be given complete budgeting and control authority for these funds. The Secretary of State should reaffirm the Department's commitment to the housing standards and instruct the Inspector General to periodically review post compliance with the housing policy. The Secretary of State should direct the Office of Foreign Buildings Operations to establish consistent, world-wide criteria for timely identification and disposal of excess or uneconomical properties. Current inventory listings of such properties should be made available to the Congress during budget hearings. The Secretary of State should direct that the Office of Foreign Buildings Operations identify the current and projected budget impact of project delays and cost increases when requesting funding authority from Congress. The Secretary of State should reduce fragmentation by having all real estate matters at the posts assigned to the General Services Officer. The Secretary of State should require that the Office of Foreign Buildings Operations and the posts develop an accurate, complete, and timely inventory records system. The Secretary of State should limit the expansion of the computerized preventive maintenance test program until it is proven effective.

114415

Evaluation of Defense Attempts To Manage Battlefield Intelligence

Data. LCD-81-23; B-197731. February 24, 1981. 27 pp. plus 6 appendices (19 pp.).

Report to Congress; by Elmer B. Staats, Comptroller General.

Issue Area: Automatic Data Processing: Use of Computer Systems for Agency Mission Requirements and Support Functions (0108).

Contact: Logistics and Communications Division.

Budget Function: National Defense: Department of Defense - Military (except procurement and contracts) (0051).

Organization Concerned: Department of Defense; Department of the Army; United States Marine Corps; Department of the Navy; Department of the Air Force; TRW, Inc.

Congressional Relevance: Congress.

Abstract: The Battlefield Exploitation and Target Acquisition (BETA) project was initiated as a joint service experiment to develop a test bed for automated collection, analysis, correlation, and dissemination of tactical intelligence data. The experiment was estimated to cost \$98 million through completion in fiscal year 1984. However, in June 1980 congressional committees redirected the project after learning of the BETA development schedule slippage, inordinate cost increases, reduced capabilities, and poor performance during testing. GAO reviewed the present status of the BETA project. **Findings/Conclusions:** GAO concluded that: (1) the BETA project capabilities were not sufficiently developed and tested to provide a baseline for early fielding of an operational system and considerable corrective action is needed to achieve this goal; (2) the data are not processed within required response times to provide sufficient technical information for the engineering development effort; (3) pressure from the Department of Defense management to test BETA in a European demonstration contributed significantly to project development problems such as cost growth and reduced performance requirements; (4) prior to congressional direction to form a joint service project, the Air Force was the only service committed to using the BETA design and software to facilitate the early fielding of an operational correlation system; and (5) the Army, which requires functions in addition to those provided by BETA, planned further test bed experiments while it continued analyzing its correlation system requirements. The Navy and Marine Corps foresee very limited application of present BETA technology to their projects. **Recommendation To Agencies:** The Secretary of Defense should include in the Battlefield Exploitation and Target Acquisition (BETA) project plan the principal objective of future BETA efforts should be to support the early fielding of a joint service tactical echelon correlation system to meet Army and Air Force operational requirements for the 1980's. The Secretary of Defense should include in the Battlefield Exploitation and Target Acquisition project plan an orderly, well planned, software development process with progress based on attainment of performance goals, instead of a time schedule. This process should start with a 6 to 8 month "find and fix" phase to (1) correct major software discrepancies; and (2) attempt bringing the current test bed up to specified performance levels. After this phase is successfully completed, as evidenced by testing, service experimentation with the test bed should continue to identify and develop service-unique or advanced capabilities, which can be added during engineering development by future software/hardware upgrades. The Secretary of Defense should include in the Battlefield Exploitation and Target Acquisition (BETA) project plan an acquisition strategy that will maximize use of BETA software in the engineering development model of the joint correlation system to the extent technically feasible. Essentially, this system will require the contractor to provide computer hardware which meets military specifications and is compatible with BETA software. The Secretary of Defense should include in the Battlefield Exploitation and Target Acquisition (BETA) project plan a Marine Corps analysis comparing its correlation system requirements with planned BETA capabilities. The Secretary of Defense should include in the Battlefield Exploitation and Target Acquisition (BETA) project plan a plan that defines how BETA

can be used to satisfy the requirements of the Marine Corps correlation system. The Secretary of Defense should include in the Battlefield Exploitation and Target Acquisition (BETA) project plan a Navy definition of a technical approach integrating the BETA ground target designations into shipboard command and control systems. The Secretary of Defense should include in the Battlefield Exploitation and Target Acquisition (BETA) project plan a firm Army commitment to utilize the BETA system architecture to fulfill a portion of its tactical fusion requirements so that the joint project can make maximum use of existing software and common hardware. The Secretary of Defense should include in the Battlefield Exploitation and Target Acquisition project plan an overall schedule for system engineering development and early fielding, as well as corresponding funding requirements. Further, this acquisition should be managed by a single project office, responsible for accommodating both Army and Air Force requirements and for maintaining system configuration control.

114417

Federal Records Management: A History of Neglect. PLRD-81-2; B-201157. February 24, 1981. 35 pp. plus 3 appendices (3 pp.).
Report to Congress; by Elmer B. Staats, Comptroller General.

Issue Area: Federal Information Management: Efforts To Improve Records Management (1405).

Contact: Procurement, Logistics, and Readiness Division.

Budget Function: General Government: General Property and Records Management (0804).

Organization Concerned: Office of Management and Budget; General Services Administration; National Archives and Records Service; Commission on Federal Paperwork.

Congressional Relevance: Congress.

Authority: Records Act. Paperwork Reduction Act of 1980 (P.L. 96-511). Records Management Amendments.

Abstract: GAO reviewed the status of records management in the Federal Government and recent legislation which should promote needed improvements. GAO made this review because of the size of the annual cost of Federal records and the large potential for dollar savings. Records management includes various managerial activities related to the creation, maintenance, use, and disposition of records. **Findings/Conclusions:** The agency with Government-wide records management responsibilities, the National Archives and Record Service (NARS), found that many agency programs needed significant improvements. Weaknesses in agency programs continue to exist years after NARS first reports them. Agencies have made many suggestions for saving money through better records management. Persistent records management shortcomings have been attributed to: poor promotion of records management program improvements, lack of commitment by top management, emphasis on agency missions, and the low priority of records management. The ineffectiveness and poor image of NARS raise questions as to how successful its current proposed changes will be. Records management historically has been afforded limited resources and inadequate management attention. The Paperwork Reduction Act includes a requirement that the Office of Management and Budget (OMB) send Congress copies of its reports on agencies' information management activities and an annual report listing violations of information laws and regulations. Congress will also receive agency responses to the reports. These provisions should improve agencies' accountability to Congress and focus attention on longstanding records management problems. OMB can oversee improvements in the records management program of NARS, direct agencies' attention to analyzing their records management systems, require and collect agency self-evaluation recommendations, and monitor agency weaknesses identified by NARS.

114438

Federal Agencies' Maintenance of Computer Programs: Expensive and Undermanaged. AFMD-81-25; B-201778. February 26, 1981. 26 pp. plus 5 appendices (34 pp.).

Report to Congress; by Elmer B. Staats, Comptroller General.

Issue Area: Automatic Data Processing: Cost of Software and Hardware Maintenance (0152).

Contact: Accounting and Financial Management Division.

Budget Function: Automatic Data Processing (1001).

Organization Concerned: Department of Commerce; General Services Administration; National Bureau of Standards.

Congressional Relevance: Congress.

Authority: Automatic Data Processing Equipment Act (P.L. 89-306). DOD Directive 7920.1. BOB Circular A-71.

Abstract: Computer software maintenance consumes a large share of the Federal Government's automatic data processing resources. A review was performed of computer software maintenance operations at 15 Federal computer sites. **Findings/Conclusions:** Agencies have a limited overview of their software maintenance operations and have made little concentrated effort to effectively manage and minimize the resources required to maintain their computer software. Automatic data processing managers have done little to identify common causes of maintenance problems or reduce maintenance costs. The absence of maintenance management is due to the lack of a uniform definition of maintenance and the absence of Government-wide guidance on how to control software maintenance and reduce its costs. Modifications account for about half of the total maintenance workload. While some modifications are necessary to adapt software to changing user needs, others occur because user needs are not properly identified in the first production version of the software. Agencies need to develop and implement policies and procedures which will increase maintenance efficiency and ultimately reduce the amount and cost of software maintenance required. **Recommendation To Agencies:** The heads of Federal agencies should develop maintenance standards and goals as a means of evaluating maintenance efficiency and for use as a management tool. After carefully analyzing the current maintenance workload, management should set goals reflecting the resource usage considered reasonable to maintain the current inventory of software. Levels of resources above these standards would be subject to management attention and subsequent action. Maintenance goals should reflect a lower level of resources expected to be attained by the use of techniques to reduce the need for future maintenance. The heads of Federal agencies should begin to manage software maintenance as a discrete function; that is, to consider maintenance as a high-cost area needing comprehensive management policies that deal specifically with its issues. To accomplish this, data gathering mechanisms must be put into place to provide management with information on the maintenance workload. The Secretary of Commerce, through the National Bureau of Standards, should develop and publish guidance specifically and explicitly directed at techniques for reducing Federal software maintenance costs. Pending such publication, GAO feels that its provisional checklist will be useful to installation managers who want to reduce their maintenance costs. The Secretary of Commerce, through the National Bureau of Standards, should develop and publish a standard definition of applications software maintenance for Government-wide use. The publication should list and define maintenance components suitable for use in recording costs, from which individual installations can use the parts that are relevant to them. The heads of Federal agencies should identify and assign costs to resources expended for software maintenance. Accounting and reporting of costs by area of management responsibility are fundamental steps in making individuals conscious of and responsible for the costs incurred within their area of control. The heads of Federal agencies should implement policies and procedures to increase the efficiency of the software maintenance operation and reduce the amount of software maintenance needed in the future.

22

114468

The Multi-State Regional Intelligence Projects--Who Will Oversee These Federally Funded Networks? GGD-81-36; B-199370. December 31, 1980. Released February 27, 1981. 41 pp. plus 1 appendix (3 pp.).

Report to Rep. Richardson Preyer, Chairman, House Committee on Government Operations: Government Information and Individual Rights Subcommittee; by Elmer B. Staats, Comptroller General.

Issue Area: Law Enforcement and Crime Prevention: Improvement of the Effectiveness of Federal Investigations To Identify and Immobilize Major Violators of Criminal Statutes (0525).

Contact: General Government Division.

Budget Function: Administration of Justice: Federal Law Enforcement Activities (0751).

Organization Concerned: Department of Justice; Law Enforcement Assistance Administration; Drug Enforcement Administration; Law Enforcement Assistance Administration: Intelligence Systems and Policy Review Board.

Congressional Relevance: House Committee on Government Operations: Government Information and Individual Rights Subcommittee; Rep. Richardson Preyer.

Authority: Omnibus Crime Control and Safe Streets Act of 1968. Justice System Improvement Act of 1979. 28 C.F.R. 23.

Abstract: The Department of Justice funds seven regional intelligence information networks which provide State and local agencies with a broad range of intelligence and investigative support services. The Law Enforcement Assistance Administration (LEAA) established an Intelligence Systems and Policy Review Board to oversee Federal funds going into the projects. LEAA also maintains a discretionary grant program which provides day-to-day monitoring of grants for the networks. Since LEAA is being phased out, it is uncertain which agency or bureau in Justice will provide administrative oversight of these networks in the future. **Findings/Conclusions:** Successors to the LEAA discretionary grant program and the policy review board are needed since continued Federal funding for the intelligence projects has been appropriated. Since the emerging networks work or intend to work with a number of other Federal law enforcement agencies, representation on the new board may need to be expanded. The Drug Enforcement Administration (DEA) is making contingency plans to assume the responsibility for day-to-day grant monitoring. However, some regional project officials are concerned because DEA is drug oriented and some of the networks focus on other types of crime. A clearly defined role for the networks is needed to enhance their relationship with Federal law enforcement agencies. **Recommendation To Agencies:** The Attorney General should reestablish the Intelligence Systems and Policy Review Board at the department level with representation from appropriate Federal law enforcement agencies. The Board, subject to the Attorney General's approval, should set and review regional networks' compliance with criminal intelligence system operating policies. The Attorney General should assign only the administrative responsibility for grant funding and project monitoring to a Justice agency such as the Drug Enforcement Administration and reserve for the Board all policy decisions. The Attorney General should define a role for the multi-State regional intelligence projects which will enhance their relationship with Federal law enforcement agencies.

114486

[Protest of Farmers Home Administration Contract Award]. B-200675. March 2, 1981. 5 pp.

Decision re: ADP Network Services, Inc.; by Milton J. Socolar, (for Elmer B. Staats, Comptroller General).

Contact: Office of the General Counsel.

Organization Concerned: ADP Network Services, Inc.; Farmers

ADP Bibliography

Home Administration; National Data Corp.

Authority: 56 Comp. Gen. 62. B-185933 (1976). B-192930 (1979).

Abstract: A firm protested the award of a cost-plus-fixed-fee contract contending that it should have been awarded the contract based on its technically acceptable proposal which offered a lower cost than that of the awardee. The protester argued that the agency failed to discuss certain concerns it had with the protester's technical proposal and that it misvalued the protester's proposal. The protester contended that, since its proposal satisfied all the mandatory requirements of the request for proposals (RFP) and there were no desirable features mentioned in the RFP, award should have been made to it on the basis of cost. The RFP provided that the award would be made based on the most advantageous proposal, price and other factors considered. It stated that cost would be of secondary importance to technical and management excellence. The agency awarded the contract to the awardee on the basis of technical and management excellence. GAO concluded that the protester was not correct in its belief that the RFP called for award to the offeror submitting the low-cost technically acceptable proposal. GAO has held that it would be unfair for an agency to help one offeror through successive rounds of discussions to bring its original proposal up to the level of other adequate proposals. The agency was under no obligation to mention its concerns during discussions with the protester. GAO has held that procuring officials enjoy a reasonable degree of discretion in the evaluation of proposals and such determinations must not be disturbed unless shown to be arbitrary or in violation of procurement statutes or regulations. GAO found that the protester had no basis to object to the agency's evaluation of its proposal. Accordingly, the protest was denied.

114517

[Protest of Air Force Contract Award]. B-199177. March 5, 1981. 6 pp.

Decision re: Centron DPL Co.; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: Centron DPL Co.; Federal Data Corp.; Department of the Air Force.

Authority: DOD Directive 5000.28. A.F.R. 800-1. B-197123 (1980). B-194398.1 (1979). B-193124 (1979). B-185103 (1976).

Abstract: A firm protested the award of a contract to another firm under a request for proposals (RFP) issued by the Department of the Air Force. The contract required the delivery of a mainframe computer, associated peripherals, and operating software for the required computer system. The protesting firm alleged that the awardee's system did not comply with an RFP requirement relating to system "throughout." Further, the protester contended that the Air Force erroneously evaluated the effects on the computer system stemming from the awardee's proposed method of complying with the requirement. Since this would make the cost of the awardee's performance far higher than its bid, it would no longer be the lowest bidder. After reviewing the information available and the bids in question, GAO could not question the Air Force finding that the proposal of the awardee complied with the "throughout" requirements. It is not the function of GAO to evaluate proposals to determine which should have been selected for award. The determination of the relative merits of a proposal is the responsibility of the procuring agency since it must bear the burden of any difficulties incurred by reason of a defective evaluation. GAO also held that the cost of implementing possible growth in the "throughout" rate was properly excluded from the award evaluation since the cost did not relate to the initial computer system to be acquired and the RFP provided that only the initial system costs would be evaluated. Accordingly, the protest was denied.

114532

Defense Needs Better System for Assuring Adequate Security at Reasonable Cost on U.S. Bases. PLRD-81-1; B-200228. March 6, 1981. 28 pp. plus 4 appendices (6 pp.).

Report to Congress; by Elmer B. Staats, Comptroller General.

Issue Area: Military Preparedness Plans (0800).

Contact: Procurement, Logistics, and Readiness Division.

Budget Function: National Defense: Department of Defense - Procurement & Contracts (0058).

Organization Concerned: Department of Defense.

Congressional Relevance: Congress.

Authority: Internal Security Act of 1950.

Abstract: The military services spend enormous amounts of money annually for people, equipment, research, and for programs to upgrade facilities to maintain the physical security of military people and equipment. An evaluation was performed of the system for providing physical security at U.S. military bases. **Findings/Conclusions:** Although the Deputy Under Secretary of Defense for Policy Review has the authority and responsibility to establish uniform physical security policy, the Department of Defense (DOD) and its Physical Security Review Board have not taken an active role in providing guidance except for a few highly sensitive assets such as nuclear weapons. The design of security programs for all other assets is left to the services and local commands. This approach does not ensure consistent coverage of similar assets or proper emphasis on the most appropriate assets. No specific efforts are being made within DOD or among the services to ensure that proper physical security is provided at a reasonable cost. As a result, protective measures at many locations appear unneeded or questionable considering the cost and the degree of protection provided. In view of the enormous cost of protection, the disparate and independent approaches taken to provide security by the services and bases, and the questionable need for security people and equipment at many locations, an established management system within DOD or among the services would appear to offer opportunities to assure adequate protection at a reasonable cost. **Recommendation To Agencies:** The Secretary of Defense should establish a management system for effectively achieving protection at a reasonable cost and consider establishing more uniform Defense-wide physical security policies and standards. The Secretary of Defense should direct the service Secretaries to rejustify, substantially reduce, or eliminate the (1) Marine guards at the Armed Forces Staff College; (2) Army military police at Davison Army Airfield, Fort Myer, and Fort McNair; (3) Air Force's installation of any additional dual intrusion detection sensors in conventional munition storage areas; (4) civilian guard contract at Fort Bragg's ordnance storage area; (5) planned installation of intrusion detection equipment at Fort Bragg's ordnance storage area; and (6) installation of door and ignition locks on Army helicopters. The Secretary of Defense should establish a management system for effectively achieving protection at a reasonable cost and consider expanding the roles and tasks of the Office of Security Plans and Programs and/or the Physical Security Review Board to include a wider spectrum of physical security matters. These roles and tasks should include determining what factors should be considered in tradeoffs among protective measures; whether the individual services' overall management structures are appropriate; and whether base-level security plans should be more uniform, formally documented, and reviewed by services' major commands and headquarters. The Secretary of Defense should establish a management system for effectively achieving protection at reasonable cost and consider intensively monitoring the services' operation and management of physical security to ensure a more economical and efficient program.

114535

[Protest of Department of Labor Contract]. B-201734. March 4,

1981. 2 pp.

Letter to American Federation of Government Employees: Local 12; by Harry R. Van Cleve, (for Milton J. Socolar, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: American Federation of Government Employees: Local 12; Department of Labor.

Authority: OMB Circular A-76. B-194084 (1979). B-194505 (1979). B-195183 (1980). B-196009 (1980).

Abstract: A labor union protested the Department of Labor contracting for certain computer services rather than having them performed in-house. The agency's decision was made under the guidance of Office of Management and Budget (OMB) Circular A-76. GAO has consistently declined to consider protests concerning the propriety of agency decisions to contract out in lieu of performing work in-house on the basis that they involve matters of executive branch policy which GAO does not view as part of its bid protest function. GAO does consider protests which allege a faulty or misleading comparison. However, GAO review of these cases does not extend to nonbidders. Accordingly, the union's protest was not considered.

114554

Securities and Exchange Commission Should Improve Procurement Practices for Market Surveillance System Development. AFMD-81-17; B-199434. March 6, 1981. 4 pp. plus 3 appendices (35 pp.). *Report to Philip A. Loomis, Jr., Acting Chairman, Securities and Exchange Commission*; by Elmer B. Staats, Comptroller General.

Issue Area: Accounting and Financial Reporting: Accounting and Financial Regulations for Publicly Held Companies (2814).

Contact: Accounting and Financial Management Division.

Budget Function: Commerce and Housing Credit: Other Advancement and Regulation of Commerce (0376).

Organization Concerned: Securities and Exchange Commission; Monchik Weber Associates, Inc.

Authority: Securities Exchange Act of 1934.

Abstract: As part of the continuing effort to achieve greater economy in contracting for Government goods and services, GAO reviewed the procurement practices used by the Securities and Exchange Commission (SEC) to obtain an automated market surveillance system. The computerized system will be used to support SEC market surveillance efforts which detect trading practices that may violate securities laws and regulations. **Findings/Conclusions:** GAO found that the procurement practices of SEC may have permitted one firm to gain an advantage over other firms since: (1) top SEC officials discussed market surveillance problems at great length with representatives of the firm 3 months before the public request for proposals was made; (2) SEC subsequently awarded a contract to the firm to define and design its market surveillance system on the basis that the firm's proposal was considered to be the most responsive to the needs of SEC; (3) SEC did not use appropriate contract provisions to avoid the creation of an organizational conflict of interest, which could restrict competition for follow-on contracts; and (4) SEC failed to issue a required public notice of its intention to award the firm a noncompetitive contract to test the system's operations. **Recommendation To Agencies:** The Chairman of the Securities and Exchange Commission should comply with regulations governing procurements by Federal agencies. The Commission's procurement policies should be strengthened so that (1) all interested parties are given the same opportunity to obtain Commission contracts; (2) contract provisions do not permit an organizational conflict of interest which could limit competition for follow-on contracts; and (3) public notice detailing the Commission's needs is given before a noncompetitive contract is awarded.

114560

Tennessee Valley Authority Needs To Improve Security and Inventory Controls at Power Sites. EMD-81-60; B-202341. March 10, 1981. 14 pp. plus 1 enclosure (3 pp.).

Report to S. David Freeman, Chairman, Board of Directors, Tennessee Valley Authority; by J. Dexter Peach, Director, GAO Energy and Minerals Division.

Issue Area: Internal Auditing Systems: Management Control Systems in Federal Agencies for the Prevention of Fraud and Abuse (0206); Energy: Federal Government's Role as Producer and Marketer of Electrical Power (1626).

Contact: Energy and Minerals Division.

Budget Function: Energy: Energy Supply (0271).

Organization Concerned: Tennessee Valley Authority; Tennessee Valley Authority: Power Security Section; Tennessee Valley Authority: Office of Management Services: Public Safety Service; Tennessee Valley Authority: Internal Review Branch.

Abstract: The responsibility for construction site and operating plant security has been debated within the Tennessee Valley Authority (TVA) for several years. This debate has occurred because no specific line of authority exists for security. GAO examined TVA procedures for security and those used to inventory and account for TVA assets. **Findings/Conclusions:** Because no central authority exists for overall security at TVA facilities, major offices or divisions have essentially developed their own security programs with the Public Safety Service acting in an advisory capacity. Many of the policies and plans for security measures have not been implemented. Consequently, the number of thefts continues to rise, and TVA facilities remain vulnerable to vandalism and potential sabotage. Losses of both tagged and untagged equipment at TVA construction projects and powerplants are excessive, as evidenced by the large number of theft reports being generated from construction projects and by the substantial number of tagged equipment items not located during physical inventories at TVA fossil plants. **Recommendation To Agencies:** The Tennessee Valley Authority (TVA) Board of Directors should issue instructions to: (1) establish standard accountability procedures for small tools at all construction projects and power production plants; (2) develop a system for conducting tagged equipment inventories at TVA construction projects at acceptable intervals; (3) standardize TVA's theft reporting practices at all its projects and powerplants. Require that missing items be reported to the Public Safety Service for investigation. The Tennessee Valley Authority (TVA) Board of Directors should require periodic progress reports to the General Manager and Board of Directors concerning results in reducing thefts and vandalism and in improving control over TVA tools, equipment, and inventories. The Tennessee Valley Authority (TVA) Board of Directors should ensure that the Internal Review branch continues to make periodic reviews and follows up on previous recommendations. Exit conferences should be held with the TVA Security Official in attendance. The Tennessee Valley Authority (TVA) Board of Directors should place the Power Security Section, the Public Safety Service, and any other office involved in security under the direction of the TVA Security Official. This should ensure that policies can be implemented and enforced without unnecessary administrative levels. The Tennessee Valley Authority (TVA) Board of Directors should appoint an official at General Manager staff level to be responsible to the General Manager for overall TVA security. This official should have the authority to resolve any interoffice disputes and remove any budgetary restrictions to implementing valid security recommendations.

114562

Improvements Made, Some Still Needed in Management of Radio Free Europe/Radio Liberty. ID-81-16; B-173239. March 2, 1981. 55 pp. *Report to Congress*; by Elmer B. Staats, Comptroller General.

Issue Area: International Affairs: Public Diplomacy Activities (0613).

Contact: International Division.

Budget Function: International Affairs: Foreign Information and Exchange Activities (0153).

Organization Concerned: Board for International Broadcasting; Radio Free Europe/Radio Liberty, Inc.; United States Information Agency: Voice of America; Department of State.

Congressional Relevance: Congress.

Authority: Board for International Broadcasting Act of 1973 (P.L. 93-129).

Abstract: The U.S. Government, through the Voice of America and Radio Free Europe/ Radio Liberty (RFE/RL), is the largest Western international broadcaster to Eastern Europe and the Soviet Union. RFE/RL is a private, Government-financed organization. The Board for International Broadcasting, an independent Government agency, receives appropriated funds and allocates them to RFE/RL. A review was made of the efforts being made by RFE/RL to achieve effectiveness and economies in fulfilling its mission. **Findings/Conclusions:** GAO concluded that management should provide precise written guidance on the agency's authority and responsibilities and should formulate criteria suitable for analysts and programmers to use to improve the agency's evaluation work. In relation to 1976 GAO recommendations, nothing consequential has been done in programming and area and audience research. Suggested consolidations have not been enacted because of operational and language differences. News operations have been consolidated and this has worked well. The monitoring of foreign broadcasts has been removed from the news division and is now managed and financed by individual language services as suggested by GAO. The independence of RFE/RL and the oversight responsibility of the Board have clashed over the years. Regulations governing the Board's relationship with RFE/RL which were suggested by GAO have taken effect but management still seems uncomfortable with the changes. The Board has recommended a modest relocation of Munich operations to the United States. Management has made significant strides in consolidating administrative activities, reduced the number of compensation programs, and unified personnel management policies. It has taken steps to establish uniform housing policies. However, GAO believes eliminating company-furnished housing and going to an all allowance system would produce savings. GAO found a need for a post allowance manual, uniform accounting procedures, and inventory control. A basis for long-range planning is needed. **Recommendation To Congress:** Congress should have the executive branch conduct a comprehensive review of U.S. international broadcasting activities. This study should among other things address satellite broadcasting and other technological advances, sharing of technical facilities, merging of separate broadcast organizations, and the relationship between the Board for International Broadcasting and Radio Free Europe/Radio Liberty, Incorporated. **Recommendation To Agencies:** The Chairman of the Board for International Broadcasting should work with the top management of Radio Free Europe/Radio Liberty, Incorporated, to strengthen the policy assessment and program evaluation functions of the Broadcast Analysis Department. Some of the areas that should be addressed include defining the Department's authority and responsibilities, providing some autonomy for the Department, establishing accepted criteria and standards for assessments and evaluations, communicating and responding to the results of the assessments and evaluations and providing adequate staff. The Chairman of the Board for International Broadcasting should request from Radio Free Europe/Radio Liberty (RFE/RL) management a plan to examine the current recruitment practices and projected staff needs over the next 10 years with an eye toward developing a major staff rejuvenation and recruitment plan. Because of the anticipated large scale turnover to be incurred in the mid-1980's, we believe RFE/RL management must now begin to address this important issue. This plan should, at a minimum,

identify programming and management needs by service, determine the linguistic and management skills required, project costs to the extent feasible, and develop alternative proposals to best meet these needs. The Chairman of the Board for International Broadcasting should request from Radio Free Europe/Radio Liberty management a plan to devote greater attention to employee orientation by developing a new orientation program containing pertinent organization materials, including copies of the Mission Statement and Program Policy Guidelines in the native tongue of the employee (or as a minimum the three working languages). The Chairman of the Board for International Broadcasting should request from Radio Free Europe/Radio Liberty (RFE/RL) management a plan to complete the RFE/RL Policy and Procedure Manual. The manual should include an expansion in both administrative and programming sections. There is a need to address the roles and responsibilities of the major operating units within RFE/RL. This manual should be available in three working languages: German, Russian, and English.

114571

Action Needed To Resolve Problem of Outstanding Supplemental Security Income Checks. HRD-81-58; B-164031(4). March 3, 1981. 9 pp. plus 3 appendices (8 pp.).

Report to Congress; by Elmer B. Staats, Comptroller General.

Issue Area: Income Security and Social Services: Payment Processes (1309).

Contact: Human Resources Division.

Budget Function: Income Security: Public Assistance and Other Income Supplements (0604).

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

Congressional Relevance: Congress.

Authority: Social Security Amendments of 1972 (42 U.S.C. 1381 et seq.). 31 U.S.C. 132.

Abstract: Several proposals before the 96th Congress would have placed a time limit on the negotiation of Federal Government checks issued monthly to Supplemental Security Income (SSI) recipients. However, none of the proposals were enacted. Under present legislation, these and other Government checks are payable without time limitations. GAO conducted a review designed to quantify the number and amount of SSI checks not cashed, determine why they were not cashed, and identify actions to alleviate check-cashing problems. **Findings/Conclusions:** The Social Security Administration (SSA) has done little to reduce the number of uncashed SSI checks or determine why this condition exists. The Department of the Treasury, in following up on a number of uncashed checks, determined that the status of checks not presented to it for reconciliation would have to be determined by SSA. By identifying these checks and checking their recipients, SSA could determine the status of these checks and identify some potential ineligible recipients and recipients who need check-cashing assistance. Such actions could also improve the accuracy of the Treasury's accounting records. While SSA has the authority to request lists of uncashed checks from the Treasury and to follow up and to take appropriate actions such as canceling checks, removing ineligible recipients from the rolls, or providing needed check-cashing assistance, it has not done so. The Treasury's suggested alternative to the legislative proposals that were before the 96th Congress would allow for appropriate credits to be made to SSA and States and would give SSA the information it needs to follow up on uncashed checks. However, this could cost SSA an estimated \$9 million in additional administrative costs and would not automatically clear the checks from the Treasury's accounting records. **Recommendation To Congress:** Congress should, upon receiving the Treasury cost data, determine which approach would be the most cost-effective method for managing and controlling these checks. Congress should direct Treasury to give the Social

Security Administration information it needs to implement these recommendations. *Recommendation To Agencies:* The Secretary of the Department of Health and Human Services should direct the Commissioner of the Social Security Administration to periodically request lists of uncashed Supplemental Security Income checks from the Treasury and use the lists to identify and request the Treasury to cancel checks that should be canceled, including those issued to recipients now deceased, and to identify ineligible recipients or those that need assistance in cashing checks. The Secretary of HHS should direct the Commissioner of the Social Security Administration (SSA) to incorporate necessary changes into existing SSA check cancellation procedures to cover the additional requirements imposed by the recommendation above and ensure that its field personnel are aware of them. The Secretary of the Treasury should prepare and provide to Congress detailed information concerning the costs it would incur under both methods discussed in this report for handling uncashed Supplemental Security Income checks. The Secretary of the Treasury should provide computerized information requested by the Social Security Administration on uncashed Supplemental Security Income checks.

114590

More Diligent Followup Needed To Weed Out Ineligible SSA Disability Beneficiaries. HRD-81-48; B-202095. March 3, 1981. 24 pp. plus 2 appendices (7 pp.).

Report to Congress; by Elmer B. Staats, Comptroller General.

Issue Area: Income Security and Social Services: Eligibility Determinations (1307).

Contact: Human Resources Division.

Budget Function: Income Security: General Retirement and Disability Insurance (0601).

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

Congressional Relevance: Congress.

Authority: Social Security Act.

Abstract: The Disability Insurance program (DI), administered by the Social Security Administration (SSA), was established in 1954 to prevent the erosion of retirement benefits of wage earners who become disabled and are prevented from continuing payments into their social security account. The program was expanded in 1956 to authorize cash benefit payments to the disabled. Applications for disability benefits are processed by claims representatives who interview the claimant and prepare disability and vocational reports for use by State agencies. These agencies carry out the disability determination process under agreements with the Department of Health and Human Services (HHS). The Continuing Disability Investigation (CDI) process is the SSA method of identifying beneficiaries who may have medically recovered or regained the ability to work and assessing their continuing eligibility for disability benefits. One of the key features of the CDI process is medical reexamination. Primarily, GAO focused on the SSA efforts to review the continuing eligibility of DI beneficiaries. The SSA actions to correct previously noted deficiencies were also addressed.

Findings/Conclusions: SSA has not adequately followed up on DI beneficiaries to verify that they remain disabled. It has limited its reviews to a small percentage of beneficiaries. Most beneficiaries never have their eligibility reviewed and can remain on the rolls until they voluntarily return to work, reach age 65, or die. Even beneficiaries who have met the criteria for reexamination have not always been investigated. As a result of the limited SSA followup activity and poor management of the CDI process, as many as 584,000 beneficiaries who do not currently meet the SSA eligibility criteria may be receiving disability benefits. Furthermore, inefficiencies in the CDI program often result in program overpayments.

Beneficiaries who returned to work were often paid benefits to which they were not entitled because SSA was slow to investigate and terminate their benefits. While SSA has not adequately monitored the disability rolls, it has initiated plans to increase the number and effectiveness of investigations. *Recommendation To Agencies:* The Secretary of Health and Human Services should direct the Commissioner of the Social Security Administration (SSA) to expedite efforts to reevaluate the Disability Insurance (DI) rolls and to provide the necessary resources to support such efforts because of the potential savings. In this regard, SSA should use all of the additional \$42 million fiscal year 1981 Continuing Disability Investigation funds to remove the nondisabled from the DI rolls and direct future budget outlays to the DI rolls until the problem is under control. The Secretary of Health and Human Services should study the feasibility of storing certain disability cases, perhaps those with "profiles" that indicate potential for medical recovery or work activity, in the district offices and assigning full responsibility for these cases to claims representatives. Although there would be additional personnel costs, the potential benefits to the disability program, considering that a beneficiary receives from \$30,000 to \$50,000 over his or her lifetime, should outweigh the costs. GAO believes that the cost effectiveness of the case management approach in selected situations should be evaluated through a pilot test. The Secretary of Health and Human Services should direct the Commissioner of the Social Security Administration to improve the management of the Continuing Disability Investigation (CDI) process by periodically reviewing cases where overpayments were caused by the CDI process to identify and correct problems causing the overpayments. The Secretary of Health and Human Services should direct the Commissioner of the Social Security Administration (SSA) to improve the management of the Continuing Disability Investigation (CDI) process by emphasizing the importance of the CDI process and the SSA current position for reviewing the disability caseload and terminating benefits for those no longer eligible, especially by: (1) rewriting the section of the Disability Manual pertaining to continuing investigations and removing the restrictive language which may discourage SSA staff from terminating benefits; and (2) providing training to district office personnel on the intent and mechanics of the CDI process. The Secretary of Health and Human Services should direct the Commissioner of the Social Security Administration to improve the management of the Continuing Disability Investigation process by measuring the impact of annual wage reporting on detecting program overpayments and, if warranted, devise alternative methods to identify beneficiaries who returned to work. The Secretary of Health and Human Services should direct the Commissioner of the Social Security Administration to improve the management of the Continuing Disability Investigation process by improving the district office and State agency capability to do thorough, timely investigations and to terminate benefits when warranted. One such measure would be to provide work activity information on the Master Beneficiary Record so the district office can access this information when a beneficiary reports that he or she has returned to work. The Secretary of Health and Human Services should direct the Commissioner of the Social Security Administration to improve the management of the Continuing Disability Investigation (CDI) process by running the Initial Determination File ("831") against the CDI file ("833") to identify and reevaluate those cases where a medical reexamination was scheduled but not done. The Secretary of Health and Human Services should direct the Commissioner of Social Security Administration to improve the management of the Continuing Disability Investigation process by giving priority to improving the automated continuing investigation of the disability system so that management will have a comprehensive list of overdue investigations, their age, location, and status. The Secretary of Health and Human Services should direct the Commissioner of the Social Security Administration to begin coding the nature of the beneficiaries' impairments on the master beneficiary records.

114591

Improved Management of Air Force Modification Programs Can Save Millions. PLRD-81-5; B-201942. March 16, 1981. 26 pp.
Report to Secretary Caspar W. Weinberger, Department of Defense; by Donald J. Horan, Director, GAO Procurement, Logistics, and Readiness Division.

Issue Area: General Procurement: Providing Greater Assurance That Only Those Products and Services of Minimum Type, Quantity, and Quality Are Ordered To Satisfy Mission Needs (1952); Logistics Management: Determination and Satisfaction of Needs at the Wholesale and Retail Level (3803).

Contact: Procurement, Logistics, and Readiness Division.

Budget Function: National Defense: Department of Defense - Military (except procurement and contracts) (0051).

Organization Concerned: Department of Defense; Department of the Air Force; Defense Logistics Agency; Department of the Air Force: Air Force Logistics Command, Wright-Patterson AFB, OH.

Authority: DOD Directive 7200.4. A.F. Manual 67-1.

Abstract: Air Force policy is to use existing items that may be available in the Department of Defense (DOD) supply system before it purchases new items for modification kits. **Findings/Conclusions:** GAO found that the Air Force purchases most of its modification kits through contracts without considering the DOD supply system. GAO believes that the lack of screening for the needed items has resulted primarily from: (1) confusion and misunderstanding on the part of the centers' personnel, coupled with vague and sometimes contradictory Air Force regulations; and (2) a lack of faith on the part of the Air Force that the Defense Logistics Agency (DLA) can effectively support the modification programs. GAO believes that significant savings can result from using DOD-managed items. The Air Force has proposed alternative procedures to correct unnecessary costs. However, the Air Force proposal has not been implemented, and GAO believes that it contains weaknesses which should prompt consideration of another alternative. In addition to requiring contractors to perform duties which Air Force personnel are already supposed to be doing, the proposal will require contractors to requisition DLA-managed items on a fill or kill basis. Thus, DLA will have an opportunity to provide needed items only if they are on hand. The proposal will not afford DLA the opportunity to provide items through procurement actions. In its application of the DOD phased procurement policy, the Air Force overlooks opportunities for significant savings. Congress, DOD, and the Joint Logistics Commanders have recognized that the exceptions to the phased procurement policy may result in significant savings. The Joint Logistics Commanders have recommended that the DOD directive be revised to clarify this. **Recommendation To Agencies:** The Secretary of Defense (DOD) should: (1) adopt the Joint Logistics Commanders' recommendation to clarify the DOD directive permitting advance procurement in situations where good business practices and significant savings can be achieved; and (2) clarify the current DOD policy permitting procurement of modification kits in optimum quantities where significant recurring production costs can be avoided without risking cancelled programs. Additionally, the Secretary should require the Secretary of the Air Force to establish procedures for the air logistics centers to identify, document, and report instances where recurring production costs on modification kit items can be avoided through consolidated and advanced procurements. The Secretary of Defense should require the Secretary of the Air Force to take maximum advantage of existing Air Force capabilities to aggregate and assemble modification kits at lower costs. The Secretary of Defense should require the Secretary of the Air Force to direct Air Force managers to screen the Defense Logistics Agency inventory to determine what support can be provided before allowing contractors to requisition items on a fill or kill basis. The Secretary of Defense (DOD) should require the Secretary of the Air Force to amend and clarify current regulations and procedures that deal with modification programs to eliminate confusing and contradictory statements on screening the

DOD supply system for items needed in modification kits. The Secretary of Defense (DOD) should require the Secretary of the Air Force to direct Air Force managers to obtain DOD-managed items through the DOD supply system where savings can be realized.

114597

Service Contract Act Should Not Apply to Service Employees of ADP and High-Technology Companies--A Supplement. HRD-80-102(A); B-200149. March 25, 1981. Released March 30, 1981. 7 pp. plus 3 appendices (54 pp.).

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

Report referred to is HRD-80-102, September 16, 1980, Accession Number 113378.

Issue Area: Automatic Data Processing: Changing ADPE Acquisition Regulations To Meet the Objectives of the Brooks Act (0112); Consumer and Worker Protection: Labor Standards (0916).

Contact: Human Resources Division.

Budget Function: Education, Training, Employment and Social Services: Other Labor Services (0505).

Organization Concerned: Department of Labor; General Services Administration.

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

Authority: Service Contract Act of 1965.

Abstract: In response to a congressional request, GAO evaluated the Department of Labor's comments on a previous report that assessed the impact of Labor's ruling that all Federal contracts for the maintenance and repair of automatic data processing (ADP), telecommunications, and other high technology commercial equipment are subject to the wage determination and other requirements of the Service Contract Act. **Findings/Conclusions:** Labor strongly disagreed with the original report and charged that the report contained material errors of fact and law. However, Labor misread the GAO analysis of the Act's congressional intent. Also, Labor did not adequately address the major issues that wage protection for service workers is not needed and that undue financial and administrative burdens result from applying the Act to high technology industries. GAO continues to believe that actions are fully justified and needed to permanently exclude Federal contracts for ADP and other high technology commercial product support services from the Act's coverage.

114604

[Secret Service Has More Computer Capacity Than It Needs]. GGD-81-43; B-201698. March 17, 1981. 13 pp.

Report to H. Stuart Knight, Director, United States Secret Service; by William J. Anderson, Director, GAO General Government Division.

Issue Area: Automatic Data Processing: Non-Line-of-Effort Assignments (0151).

Contact: General Government Division.

Budget Function: Automatic Data Processing (1001).

Organization Concerned: United States Secret Service; Department of the Treasury.

Abstract: The Secret Service relies heavily on data processing to carry out its protective and law enforcement functions. GAO reviewed the use of computers by the Service to evaluate how effectively these resources are managed and how well they contribute towards the accomplishment of its mission. **Findings/Conclusions:** The Secret Service has computer resources in excess of its

requirements. Because the Service did not define its data processing needs beforehand, it has acquired two separate and identical computers when one would have been sufficient for its workload. The Service has no basis for determining that it needs two computers or if it is realizing any advantages from having two. GAO believes that one of the Service's two computers has enough processing power and memory capacity to handle its current demands as well as any planned increases. However, before the specific excess equipment can be identified, the Service will need to measure precisely what its computer needs are and assure itself that these needs are being met in the most efficient and effective manner. **Recommendation To Agencies:** The Director of the U.S. Secret Service should take immediate steps to define its data processing requirements and ensure that its computer resources are commensurate with its needs. Specifically, the Service should perform a cost-benefit analysis of its data processing requirements and determine the equipment necessary to support these needs. At a minimum, this analysis should establish criteria to define and quantify the computer response time, security, and backup requirements for the Service to carry out its mission; explain the justification of these requirements; and demonstrate how the equipment necessary to meet these needs was decided on. The Service should also obtain and install the necessary performance monitoring tools to measure computer utilization and use this information as a basis to ensure that data processing resources are being used as efficiently as possible.

114633

[The Army's Battery Computer System]. MASAD-81-18; B-163074. March 6, 1981. Released March 18, 1981. 4 pp. plus 2 enclosures (7 pp.).

Report to Rep. Joseph P. Addabbo, Chairman, House Committee on Appropriations: Defense Subcommittee; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Procurement of Major Systems (3000); Procurement of Major Systems: Congressional Information on the Issues Concerning Systems for Which Funds Are Requested (3001).

Contact: Mission Analysis and Systems Acquisition Division.

Budget Function: National Defense: Department of Defense - Procurement & Contracts (0058).

Organization Concerned: Department of Defense; Department of the Army; Norden Systems, Inc.

Congressional Relevance: House Committee on Appropriations: Defense Subcommittee; Rep. Joseph P. Addabbo.

Authority: H. Rept. 96-1317.

Abstract: GAO was asked to evaluate test results of the Army's Battery Computer System (BCS) to determine whether the test results were valid and to ascertain whether congressional direction has been followed. BCS, designed to reduce mission response time and improve artillery weapon effectiveness, could satisfy a long-standing requirement for battery autonomous operations. In evaluating the BCS test results, laboratory tests being conducted were observed and briefings regarding the test results were attended.

Findings/Conclusions: Operational tests conducted on BCS in 1979 showed that it did not meet many of the operational requirements and did not provide an improved capability over existing equipment. Recent tests, limited to tests of software and built-in test equipment, demonstrated that many of the deficiencies have been or can be corrected. However, these tests were of the laboratory type and did not demonstrate the operational effectiveness and suitability or the reliability of BCS. GAO expressed concern that tests that can demonstrate the operational effectiveness and suitability of the system are not scheduled to be conducted until just prior to the scheduled third-year production continuation decision. This decision involves the production of 217 systems at a cost of about \$47 million. It does not appear that there will be adequate time to evaluate the operational test results before the production decision. Congress directed that, before obligation of the the fiscal year 1981

appropriation for BCS, the Secretary of Defense must certify that deficiencies identified in the 1979 development/operational tests have been corrected and successfully tested and that the test results demonstrate that the system meets all contract specifications for performance and reliability. The Secretary of Defense has been unable to certify that the deficiencies have been corrected, but he has authorized the Army to proceed with the 1981 appropriation for BCS. GAO believes that there has not been sufficient testing to provide an estimate of the operational effectiveness and suitability of BCS. **Recommendation To Agencies:** The Secretary of Defense should delay the third-year production continuation decision to provide sufficient time to evaluate the 1982 test results and allow time for any retesting that may be necessary. There should be no further production approval if the operational tests do not justify producing more units.

114635

[Does Army Decisionmaking Process Include Both Active and Reserve Components?]. FPCD-81-37; B-202089. March 18, 1981. 5 pp. plus 3 enclosures (5 pp.).

Report to John O. Marsh, Jr., Secretary, Department of the Army; by Clifford I. Gould, Director, GAO Federal Personnel and Compensation Division.

Issue Area: Personnel Management and Compensation: Changes Needed To Attract and Retain the Desired Quantity and Quality of People Needed To Staff the Total Force (0323).

Contact: Federal Personnel and Compensation Division.

Budget Function: National Defense: Department of Defense - Military (except procurement and contracts) (0051).

Organization Concerned: Department of Defense; Department of the Army; Department of the Army: National Guard Bureau.

Abstract: Total Force management involves decisionmaking that makes use of all available manpower components to fill manpower needs. GAO evaluated the Army's decisionmaking process, dealing mainly with recruiting and retention, to see if Total Force policy is being carried out. GAO did not evaluate the decisions themselves, but considered only whether all components were consulted and whether their views were considered in the process.

Findings/Conclusions: Some Army actions which showed a commitment to Total Force participation were: (1) the development of an integrated family of automatic data processing systems to support Army strength projections and personnel management data forecasting requirements; (2) the development of the enlisted force management plan as a single management document; (3) the implementation of combined Active Army and Army Reserve recruiting; (4) the development of a single set of enlistment regulations for the Active Army and the Reserve; (5) the decision to expand basic training by 1 week; (6) the cross training of National Guard officers with the Army; (7) the presentation of management data in a Total Force format; (8) the counseling of Active Army soldiers by in-service Reserve and Guard recruiters about Reserve and Guard service opportunities; (9) the offering of an opportunity to prospective enlistees to be in the Guard while pursuing a Reserve Officers' Training Corps commission; and (10) the development of a program which is designed to improve the operational readiness of Guard and Reserve units that will be required to support a mobilization.

114694

[Accounting News] November 1981. Released March 27, 1981. 5 pp.

Contact: Accounting and Financial Management Division.

Organization Concerned: American Institute of Certified Public Accountants; Federal Energy Regulatory Commission; Office of Management and Budget; Railroad Accounting Principles Board.

Authority: Staggers Rail Act of 1980 (P.L. 96-448).

Abstract: An accounting report prepared to help keep GAO managers abreast of accounting matters that are of concern to professional organizations is presented. Matters included in the report were topics of discussion at recent professional conferences and topics that were brought to the GAO Accounting and Financial Management Division as part of its official liaison responsibility with professional accounting organizations. Discussions included the GAO reexamination of its current accounting and reporting standards; the revising of GAO standards for audits and efforts to establish a Government Accounting Standards Board; legislative developments on the Model Accounting Bill; the closing of the Cost Accounting Standards Board; the authorization of the Railroad Accounting Principles Board which is intended to reform the economic regulation of railroads; the establishment of a task force on electronic data processing fraud; the Federal Energy Regulatory Commission's attempt to reduce its reporting burden by revising its forms, and the question of whether the parent company or the rate payers will get the advantages of the deferred taxes.

114718

[Protest Alleging Improper Application of Solicitation's Evaluation Criteria], B-199918.2. March 25, 1981. 7 pp. plus 1 enclosure (1 p.).

Decision re: Interscience Systems, Inc.; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: Interscience Systems, Inc.; Department of the Navy: Naval Regional Contracting Office, Washington, DC; Sperry Rand Corp.: Sperry Univac.

Authority: 41 C.F.R. 101-35.206(e). 55 Comp. Gen. 307. 56 Comp. Gen. 201. F.P.M.R. 101-35.206(e). F.P.M.R. 101-35.208. B-191894 (1979). 31 U.S.C. 628.

Abstract: A firm protested the award of a contract under a request for proposals (RFP) issued by the Department of the Navy. The procurement was for certain Univac-compatible peripheral automated data processing (ADP) equipment and related items. The RFP solicited offers for a 48-month systems life on four possible methods of acquisition (MOA): purchase, lease with option to purchase (LWOP), full payout lease, and straight rental. The protester contended that it should have received the award under a proper application of the solicitation's evaluation and award criteria. The Navy rejected the protester's LWOP proposal, even though it was technically acceptable and offered the lowest systems life cost because it found that funds were neither available nor budgeted and could not reasonably be expected to become available for the purchase portion of that MOA. The protester contended that this conclusion was unreasonable, that the Navy's efforts to make funds available by reprogramming were inadequate, and that Federal regulations require that award be made on an LWOP basis in these circumstances. The contracting officer was advised by the budget representatives that no purchase funds were available or budgeted, nor could any be expected to become available for exercise of the purchase option in fiscal year 1981 or fiscal year 1982 and that attempts to obtain funds through reprogramming had been unsuccessful. In addition, no funds were available for outright purchase, the next lowest evaluated systems life cost MOA. GAO believed that it was apparent that the provision contained in the solicitation's evaluation and award criteria, warning that award would be subject to availability of funds for the proposed MOA, was different in intent and scope than the availability of funds for the next fiscal year clause. GAO believed that the contracting officer, having been advised that no funds for exercise of the purchase option were budgeted or expected to become available and that none could be reprogrammed, reasonably concluded that funds were not available for the LWOP MOA. GAO believed that the contracting officer was justified in her reliance on the advice of the budget representatives. In addition, GAO found no merit to the

protester's contention that the contracting officer's rejection of its proposal was unreasonable because its acceptance would only entail reprogramming of funds in a small amount in the future. Accordingly, the protest was denied.

114725

[Need for Improved Control Over Local Purchases of Parts, Supplies, and Services at Post Offices]. GGD-81-58; B-202562. March 25, 1981. 3 pp. plus 1 enclosure (13 pp.).

Report to William F. Bolger, Postmaster General, United States Postal Service; by William J. Anderson, Director, GAO General Government Division.

Issue Area: Internal Auditing Systems: Management Control Systems in Federal Agencies for the Prevention of Fraud and Abuse (0206).

Contact: General Government Division.

Budget Function: General Government (0800).

Organization Concerned: United States Postal Service.

Authority: Inspector General Act of 1978.

Abstract: Prompted by an increased congressional interest in preventing fraud, abuse, and waste in the Federal Government, GAO examined the U.S. Postal Service's controls over parts, supplies, and services purchased by local postal facilities. **Findings/Conclusions:** More could be done to strengthen controls over purchases by local facilities to prevent potential losses. Contrary to good internal control techniques calling for the separation of procurement-related duties, not all critical duties were separated at the postal facilities visited by GAO. The Service cannot rely on its inventory control systems because they are maintained by the same employees who are authorized to determine needs, order and receive parts and supplies, and certify invoices for payment. In addition, the payment of invoices is based on certifications that supplies and services were received, although the certifying employees rarely saw the items and often did not obtain documentation signed by employees who actually received the supplies or services.

114755

[Protest Involving Sole-Source Acquisition]. B-198911. March 27, 1981. 7 pp.

Decision re: Amdahl Corp.; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: National Institutes of Health; Amdahl Corp.; International Business Machines Corp.

Authority: 53 Comp. Gen. 670. 54 Comp. Gen. 1114. B-185582 (1977). B-189306 (1977). B-191078 (1978). B-191132 (1978). B-193263 (1979). B-195966 (1980). B-197099 (1980). B-198197 (1980). B-198911.2 (1980).

Abstract: A firm protested the sole-source acquisition of a computer by the National Institutes of Health (NIH). The record showed that NIH identified a requirement for the interim upgrade of its computer system pending its replacement. NIH filled this interim requirement through a sole-source lease of a multiprocessor to replace one of the two coupled multiprocessors in the existing system. The protester contended that it could have provided a fully compatible computer within the NIH required delivery period at a substantially lower cost. NIH challenged the compatibility of the protester's computers. Specifically, it asserted that, since the protester did not build multiprocessors at the time of the sole-source award, it was not eligible to participate in the interim procurement. In addition, NIH suggested that the sole-source award was justified by the necessity to avoid the difficulties of problem identification and solution in a multivendor facility. GAO found the NIH non-competitive acquisition of the multiprocessor to be unjustified. It

concluded with the protester that the NIH requirement for a multiprocessor was in excess of its minimum needs. Furthermore, GAO did not consider the NIH aversion to a multivendor facility to be a persuasive basis for excluding all potential suppliers from having an opportunity to provide this computer. Regarding the NIH suggestion that the urgency of the requirement justified the sole-source award, GAO concluded that NIH had not justified its failure to assess its minimum needs and contact the other manufacturers concerning the availability of compatible upgrades for the IBM multiprocessor. GAO could not regard the NIH claim of urgency to be adequate justification for the sole-source award of this contract. Accordingly, the protest was sustained.

114756

[Protest Alleging That Solicitation Was Restrictive]. B-198911.2. March 27, 1981. 6 pp.

Decision re: Amdahl Corp.; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: Amdahl Corp.; International Business Machines Corp.; Hercules, Inc.

Authority: 41 C.F.R. 3-1.5401. 55 Comp. Gen. 1019. 38 Comp. Gen. 190. 54 Comp. Gen. 445. 55 Comp. Gen. 656. B-189551 (1978). B-198911 (1981). B-189573 (1979). B-189214 (1978). B-180608 (1974). B-179762 (1974). B-178718 (1974). B-194561 (1979). B-196371 (1980).

Abstract: A firm filed a protest against a request for proposals (RFP) issued by the National Institutes of Health (NIH) for the replacement of a major computer system. The protester contended that the solicitation was unduly restrictive and was, in effect, an unjustified sole-source procurement to the incumbent contractor. The RFP described NIH needs for the new system in terms of mandatory minimum requirements for hardware, support, and other factors. A single prime contractor had to be responsible for all aspects of the system but would be encouraged to subcontract. NIH questioned the protester's status as an interested party because it intended to participate as a subcontractor, and no potential prime offeror had acquiesced in the protest. The protester stated that it did not submit a proposal because of the alleged improprieties in the procurement, from which GAO inferred a proposal as a prime offeror. Absent objective evidence to establish the protester's status, GAO considered it to be an interested party. The allegations that various solicitation requirements were unduly restrictive and unreasonably favorable to the incumbent contractor were not persuasive in such a procurement of a complex computer system requiring strict compatibility and interchangeability where the requirements were reasonably related to this need. Given the complexity of the system, GAO found that the NIH requirement for a single prime offeror was reasonable. The protester also challenged the propriety of unpriced options for the second 5 years of the 10-year contract. GAO did not consider this contention in reviewing this particular protest. However, because the options are not definite as to price or requirements, they should be removed from the solicitation prior to the award of the contract. The firm's protest was without merit and was denied.

114797

[Allegations of Improper Procurements by Army Metrology and Calibration Center]. PLRD-81-16; B-202652. April 3, 1981. 8 pp.

Report to Rep. Joseph P. Addabbo, Chairman, House Committee on Appropriations: Defense Subcommittee; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Facilities and Material Management: Utilization of Existing Federal Facilities Including Joint Use (0709); General Procurement: Improving Systems To Direct/Prevent Fraud and

Corrupt Practices (1918).

Contact: Procurement, Logistics, and Readiness Division.

Budget Function: National Defense: Department of Defense - Procurement & Contracts (0058).

Organization Concerned: Department of Defense; Julie Research Laboratories, Inc.; Department of the Army: Army Metrology and Calibration Center; Department of the Army.

Congressional Relevance: House Committee on Appropriations: Defense Subcommittee; *Rep. Joseph P. Addabbo*.

Abstract: GAO reviewed allegations by Julie Research Laboratories that operations at the U.S. Army Metrology and Calibration Center were inefficient and wasteful and that the Center's procurement practices were restrictive. **Findings/Conclusions:** GAO found that: (1) the Army, contrary to what it told Julie Laboratory, has both laboratory and field requirements for automated calibration equipment; and (2) the Army's technical evaluations of Julie Laboratory's equipment appear to be based on some questionable conclusions and assumptions and largely ignore favorable impressions by Army representatives who saw the equipment in operation. The Army's assertion that Julie Laboratory's system is not unique or new to the industry nor state of the art is inconsistent with reports from system owners. Neither Julie Laboratory nor the Army performed operational testing of the system in a mobile van. GAO could not verify the Army's or Julie Laboratory's cost analyses because both used estimated workload data and other unsupported assumptions. The Departments of Defense and the Army need to reexamine the field Army requirements for calibration equipment and need to test various equipment in the operating environment. **Recommendation To Agencies:** The Secretary of Defense should direct the Secretary of the Army to: (1) develop accurate workload data on field Army calibrations because reliable data is needed to validate equipment requirements; and (2) reexamine equipment capabilities to determine the extent to which automated equipment can replace manual equipment in field Army calibration units. The Secretary of Defense should require that an independent hardware demonstration be conducted to establish the cost effectiveness and productivity increases that may be attributed to automating the field Army calibration functions.

114798

Weak Internal Controls Make Some Navy Activities Vulnerable to Fraud, Waste, and Abuse. AFMD-81-30; B-202279. April 3, 1981. 33 pp. plus 2 appendices (47 pp.).

Report to Congress; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Internal Auditing Systems: Management Control Systems in Federal Agencies for the Prevention of Fraud and Abuse (0206); Facilities and Material Management: Non-Line-of-Effort Assignments (0751).

Contact: Accounting and Financial Management Division.

Budget Function: National Defense: Department of Defense - Military (except procurement and contracts) (0051).

Organization Concerned: Department of the Navy: Naval Sea Systems Command; Department of the Navy: Navy Regional Finance Center; Department of the Navy: Charleston Naval Shipyard, SC; Department of the Navy: Norfolk Naval Shipyard, Portsmouth, VA; Department of the Navy: Naval Data Automation Command, Washington, DC.

Congressional Relevance: Congress.

Authority: Budget and Accounting Procedures Act of 1950. National Security Act Amendments of 1949. H.R. 350 (97th Cong.). H.R. 1526 (97th Cong.).

Abstract: GAO reviewed the Naval Sea Systems Command (NAVSEA) including two shipyards and two other activities which provide support services to NAVSEA to determine whether the internal control systems of these activities adequately protect Federal funds and assets from fraud, waste, and abuse.

Findings/Conclusions: GAO found inadequate controls over several functions at NAVSEA, two shipyards, and two activities. Specific weaknesses included: (1) inadequate controls over payroll at the Navy Regional Finance Center (NRFC) and the Norfolk and Charleston shipyards; (2) inadequate controls over blank and negotiable U.S. Government checks at NRFC; (3) poor security over computer facilities and equipment at the Navy Regional Data Automation Center and at the two shipyards; (4) a circumvention of procurement regulations at NAVSEA; (5) insufficient review of payment requests and a lack of necessary checks of automated system disbursements at NRFC; (6) a 7-month, \$8 million backlog of accounts payable at the Charleston shipyard that had not been reconciled to supporting documentation to determine if only legitimate invoices were paid; (7) accounts receivable valued at about \$5.8 million at the Charleston shipyard written off the general ledger from fiscal year 1978 through fiscal year 1979 without adequate justification; and (8) a lack of basic controls at NAVSEA over approving and processing employee travel claims. GAO found that Navy internal controls do not always identify the underlying cause of audit findings and reasons for noncompliance with regulations, too few staff members are assigned to internal auditing and review functions to review all activities at recommended intervals, and internal audit personnel do not participate in automated data processing (ADP) planning. GAO believes that internal controls can be made more effective by strengthening existing laws. **Recommendation To Agencies:** The Secretary of the Navy should make internal audits more effective by: (1) reassessing staffing priorities at all levels to adequately emphasize internal auditing in light of decreasing size and other factors which make Navy activities more vulnerable to fraud, waste, and abuse; (2) requiring internal audit participation in the design, development, and test phases of a new computer system to ensure that factors to enhance auditability, audit trails for security, and quality output are designed and developed into new systems; and (3) requiring internal auditors to identify underlying causes of problems uncovered so that action can be taken to prevent recurrence. The Secretary of the Navy should improve controls over travel at the Naval Sea Systems Command headquarters by: (1) requiring appropriate officials to approve travel; (2) seeing that travel advances are liquidated promptly and that claims are properly reviewed; and (3) ensuring that managers receive reports containing information needed for controlling and planning travel expenditures. The Secretary of the Navy should require the Charleston shipyard to improve its control over travel by addressing the weaknesses that were identified in the travel processes at the Charleston shipyard. The Secretary of the Navy should improve other controls over payroll at the Naval Sea Systems Command headquarters and the shipyards, such as requiring (1) control totals to be determined when source documents are prepared; (2) personnel offices to be informed by the payroll staff of actions processed to payroll files; and (3) a routine, periodic reconciliation of payroll and personnel files. The Secretary of the Navy should: (1) establish a central internal control officer to oversee the controls and ensure that each command and major location establish its own officer to see that improvements are made to correct the problems noted during the GAO review and that surveillance is constantly maintained to prevent recurrence of these problems; and (2) require proper segregation of payroll functions at the Naval Regional Finance Center so that no one person can handle all phases of a transaction. The Secretary of the Navy should emphasize to all management levels the significance of good internal controls and the need for managers to make sure that tasks and functions for which they are responsible are adequately controlled to prevent, or at least reduce, the risk of intentional or accidental misuse or abuse of Federal funds. The Secretary of the Navy should direct all installations to assign an ADP security officer, implement a security training program, and restrict access to computer equipment, computer tapes, and system documentation. The Secretary of the Navy should require the Charleston shipyard to

match payments to supporting documentation and to properly classify accounts receivable so that they are collected promptly. The Secretary of the Navy should ensure that the Naval Regional Finance Center improves its review of payment requests and automated system edits by thoroughly examining documentation supporting expenditures before making payments, and by ensuring that the more sophisticated computer system being designed requires an adequate number of matching invoice elements to preclude duplicate payments. The Secretary of the Navy should direct the Naval Sea Systems Command to implement procedures for: (1) expediting the processing of requests for office equipment; (2) performing internal reviews of contract overhead charges to ensure that only authorized items are charged; (3) reviewing the contract and funding documents used in acquiring office equipment to ensure that other charges are proper and are accounted for; and (4) providing specific detailed guidelines on the use of funding documentation.

114825

[Protest of Air Force Contract Award]. B-200371. April 2, 1981. 6 pp.

Decision re: Worldwide Direct Marketing; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: Worldwide Direct Marketing; Computer Print Systems, Inc.; Department of the Air Force.

Authority: 4 C.F.R. 20.2(b)(1). 53 Comp. Gen. 838. B-199024 (1980). B-188129 (1977).

Abstract: The incumbent contractor on an Air Force contract for computer services protested the award of the contract to another firm. It contended that the contracting officer contemplated a post-award modification to the contract since the request for proposals (RFP) did not fully describe the scope of the work with respect to the size of the existing data base. The protester further contended that the awardee was either unaware of the data base or counting on a change in the scope of the work to be performed at a later date. The protest was filed with GAO more than 2 months after the closing date for receipt of proposals. Therefore, that portion of the protest questioning the contents of the RFP specifications was untimely under bid protest procedures. No convincing evidence of record showed that the contract was awarded with the intent of changing the specifications later. Furthermore, GAO was unaware of any changes being made to the contract awarded on the basis of the awardee's proposal, which recognized the existing data base. Since the protester did not meet its burden of affirmatively proving its case, the protest was dismissed in part and denied in part.

114833

Better Management Needed in Automating the Federal Judiciary. GGD-81-19; B-193697. April 2, 1981. 38 pp. plus 1 appendix (3 pp.).

Report to William E. Foley, Director, Administrative Office of the United States Courts; A. Leo Levin, Director, Federal Judicial Center; by William J. Anderson, Director, GAO General Government Division.

Issue Area: Automatic Data Processing (0100); Automatic Data Processing: Effectiveness of the Management of Automated Information Resources Used in Support of Agency Missions (0118); Law Enforcement and Crime Prevention: Federal Court System's Operational Effectiveness (0520).

Contact: General Government Division.

Budget Function: Administration of Justice: Federal Litigative and Judicial Activities (0752).

Organization Concerned: Administrative Office of the United States Courts; Federal Judicial Center.

Authority: Automatic Data Processing Equipment Act (P.L. 89-306). Speedy Trial Act of 1974 (P.L. 93-619). B-193861 (1979).
Abstract: The Federal Judicial Center is developing and implementing computer-based systems, collectively known as Courtran, to automate various activities of Federal courts. GAO reviewed some of the Center's systems development and transfer practices, the need for increased Center-Administrative Office of the U.S. Courts coordination, and the plans to automate the Federal judiciary.
Findings/Conclusions: The Federal Judicial Center has not used good software design, development, and implementation practices and has not performed all the steps essential to properly develop and implement software systems. The Center has not always fully identified and analyzed users' needs, alternatives, benefits, and costs before undertaking software development work. Conversion to automated systems has not been as smooth as it should have been because conversion plans, procedures, and necessary operations and maintenance manuals have not been prepared. Although systems have been tested and operated in parallel at great length, progress toward moving systems out of the developmental stage and into full operation remains negligible. The Center has taken some steps to: (1) determine which Courtran systems are cost beneficial; (2) identify which courts should use the various systems; (3) determine the most effective hardware and communication configuration for the systems; (4) require courts to prepare conversion plans and procedures before implementing new systems; and (5) require clerks of the court to formally approve all requests to modify automated systems. Although Congress expected the Center and the Administrative Office to work together to improve and support Federal court operations, little coordination has occurred. As a result, The Federal judiciary's automatic data processing needs are supported by two separate organizations, and neither the Center nor the Administrative Office is prepared for the transfer of operational and maintenance responsibilities for Courtran systems.
Recommendation To Agencies: The Director of the Federal Judicial Center in concert with the Director of the Administrative Office of the U.S. Courts should establish written processes for the orderly development and implementation of computerized information systems in support of the U.S. Courts. The Director of the Federal Judicial Center and the Director of the Administrative Office of the U.S. Courts should jointly inform Congress of the Joint Development Planning Committee's operations and of the progress made toward implementing a long-range planning process, a cost accounting system, and coordinated computer operations. The Directors of the Federal Judicial Center and the Administrative Office of the U.S. Courts should work together to establish a coordinated planning process and prepare a joint long-range plan which is updated at least annually. The plan should show the judiciary's needs, proposed projects, costs and benefits, priorities, workloads, and equipment and personnel required to support the workload. The Directors of the Federal Judicial Center and the Administrative Office of the U.S. Courts should work together to determine whether two fully equipped computer organizations are needed to design, develop, and implement automated systems to support the Federal judiciary. The Directors of the Federal Judicial Center and the Administrative Office of the U.S. Courts should work together to establish an automatic data processing cost accounting system to aid in decisionmaking and in preparing internal and external reports. The Directors of the Federal Judicial Center and the Administrative Office of the U.S. Courts should work together to develop and implement a detailed plan to ensure the orderly transfer of automated court systems to the Administrative Office of the U.S. Courts as envisioned by Congress.

114834

[Opportunities Still Exist To Better Use the Mint's Data Processing Center]. GGD-81-64; B-202584. March 27, 1981. 9 pp.
Report to Stella H. Sims, Director, Bureau of the Mint; by William

J. Anderson, Director, GAO General Government Division.

Issue Area: Automatic Data Processing: Non-Line-of-Effort Assignments (0151).

Contact: General Government Division.

Budget Function: Automatic Data Processing (1001).

Organization Concerned: Bureau of the Mint; Department of the Treasury; Federal Computer Performance Evaluation and Simulation Center.

Authority: OMB Circular A-121.

Abstract: The Bureau of the Mint's automatic data processing center in San Francisco, California, serves not only the Bureau but other Department of the Treasury bureaus and Federal agencies as well. A review was performed to evaluate how well the Bureau's data processing resources are managed. **Findings/Conclusions:** Incomplete and inaccurate computer utilization measurements have caused Bureau officials to believe that the data center was functioning at close to full capacity. In fact, the computer can accommodate almost twice its present workload. In addition, the center is incurring unnecessary costs for the maintenance of excess peripheral equipment for the computer. These problems have occurred because the Bureau is not collecting the performance data necessary to assess the computer's workload, evaluate its efficiency, and determine what additional equipment is or is not necessary to support it. **Recommendation To Agencies:** The Bureau of the Mint should: (1) assure that the San Francisco automatic data processing center is performing as effectively as possible by making certain that the necessary performance and utilization measurements are collected and properly interpreted; (2) use this information as a basis for a computer performance management program to furnish periodic reports to management at the center and Mint headquarters on the extent to which data processing capacity is available and computer equipment is being used; and (3) on the basis of the information provided by the performance management program, try to ensure that the Mint's data processing capacity is fully utilized and that the data center's computer equipment is commensurate with its needs.

114836

Weak Internal Controls Make the Department of Labor and Selected CETA Grantees Vulnerable to Fraud, Waste, and Abuse. AFMD-81-46; B-202279. March 27, 1981. 42 pp. plus 4 appendices (18 pp.).

Report to Congress; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Internal Auditing Systems: Management Control Systems in Federal Agencies for the Prevention of Fraud and Abuse (0206); Law Enforcement and Crime Prevention: Non-Line-of-Effort Assignments (0551); Federally Sponsored or Assisted Employment and Training Programs: Operation of Decentralized Employment and Training Programs (3217).

Contact: Accounting and Financial Management Division.

Budget Function: Education, Training, Employment and Social Services: Training and Employment (0504).

Organization Concerned: Department of Labor; Department of Justice; Employment and Training Administration.

Congressional Relevance: Congress.

Authority: Budget and Accounting Procedures Act of 1950. Comprehensive Employment and Training Act of 1973. Comprehensive Employment and Training Act Amendments of 1978. H.R. 350 (97th Cong.). H.R. 1526 (97th Cong.). GAO [7] 24.1. GAO [7] 25.6. GAO [7] 27.6.

Abstract: GAO reviewed activities in the Department of Labor and selected Comprehensive Employment and Training Act (CETA) grantees to determine: (1) whether Labor had a system of internal controls to protect adequately against fraud, waste, and abuse; and (2) how grantees of the CETA program protect against improper

use of Federal funds and assets. **Findings/Conclusions:** Internal controls over disbursements, receipts, and property management at Labor headquarters and four regional offices are not adequate to protect Federal funds and assets. The result is fraud and abuse of Federal funds at Labor headquarters, some regional offices, and selected CETA grantees. Labor officials have not sufficiently monitored CETA grantee programs and activities in terms of: (1) verifying internal controls; (2) ensuring that required audits are performed; and (3) ensuring that funds disbursed to grantees were spent in accordance with CETA legislation. Labor has initiated several efforts intended to improve its internal controls and visibility over grantee activities. When fully implemented, these actions should improve controls over receipts and disbursements. Although these actions should result in a more effective CETA program, further improvements are still needed. **Recommendation To Agencies:** The Secretary of Labor should require headquarters and regional office staff and prime sponsors to aggressively enforce existing requirements that cash collections be safeguarded, recorded, and promptly deposited upon receipt. The Secretary of Labor should require the Office of the Inspector General to determine the amount of resources necessary to perform needed audits as soon as the Department's responsibility under the single audit concept becomes clear. Resources should include the Labor audit staff and the funds necessary to engage independent public accountants and State or local government auditors. The Secretary of Labor should require headquarters and regional office staff to ensure that audits of subgrantees are performed when required and that they include an evaluation of internal controls. The Secretary of Labor should require headquarters and regional office property staff to: (1) promptly enter newly purchased property into inventory records and into the general ledger system and to reconcile the records periodically; (2) take regular physical inventories; (3) segregate duties to provide adequate checks and balances; and (4) attend training courses that will increase their understanding of sound controls over property. The Secretary of Labor should require the Office of the Inspector General to conduct reviews of prime sponsor independent monitoring units to ensure that: (1) Employment and Training Administration regulations are followed; and (2) they are properly staffed with personnel skilled in evaluating internal controls. The Secretary of Labor should require the Office of the Inspector General to audit the regular and supplemental payroll systems to ensure that improvements have been made and to determine whether they provide adequate controls over payroll disbursements. The Secretary of Labor should require the Department's Comptroller to implement consistently the employee termination procedure so that the office responsible for controlling travel advances must indicate whether a departing employee has an outstanding advance. The Secretary of Labor should require the Department's payment services group to review disbursements to vendors who have previously received duplicate payments to determine whether more have occurred and, if so, take steps immediately to collect these duplicate payments. The Secretary of Labor should require the Inspector General's office to examine the automated procurement system and, after it is fully operational, determine whether controls built into the system are adequate to protect against payment of duplicate invoices. The Secretary of Labor should require Labor's Comptroller to write and implement procedures governing the operation and maintenance of imprest funds and require periodic surprise audits of these funds. The Secretary of Labor should require Labor headquarters, regional offices, and all grantees to thoroughly review vendor-submitted invoices and compare them with supporting documentation to determine whether they are legitimate or have already been paid. The Secretary of Labor should require the Department to seek competitive bids on proposed procurements and to evaluate the results of a contractor's ongoing performance before granting additional funding. The Secretary of Labor should more aggressively impose sanctions upon grantees who have not corrected previously

known management and internal control deficiencies. The Secretary of Labor should require that the payroll system include data on employees' outstanding travel advances so advances can be liquidated promptly through deduction from wages. The Secretary of Labor should take action to correct the deficiencies that were cited. The Secretary of Labor should require regional offices to establish and/or effectively implement controls over separation of duties for those employees handling Comprehensive Employment and Training Act cash receipts from prime sponsors.

114839

[Improved Administrative Practices Can Result in Further Budget Reductions]. PAD-81-69; B-202447. March 30, 1981. 2 pp plus 12 enclosures (106 pp.).

Report to Rep. James R. Jones, Chairman, House Committee on the Budget; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Program and Budget Information for Congressional Use (3400).

Contact: Program Analysis Division.

Budget Function: General Government (0800).

Organization Concerned: General Accounting Office.

Congressional Relevance: House Committee on the Budget; Rep. James R. Jones.

Abstract: In response to a congressional committee request, GAO provided additional information and estimates of the potential cost reductions or collections for various administrative activities. The activities include: delinquent accounts and loans receivable, unpaid taxes, unresolved audit findings, paperwork reduction, defense logistical economies, defense multi-year contracting, full cost recovery for foreign military sales, workforce cost control, general procurement and property management, and replacing obsolete computers. For the first time, most of these activities have been addressed on a Government-wide basis in the congressional budgeting process. Most of the executive branch agencies did not have systems in place which would permit GAO to provide reliable estimates of the budget consequence of action on these items. Conservative estimates were given because of the difficulties encountered in obtaining reliable data within the timeframe available and the fact that agencies do not have adequate systems for accounting for and controlling these costs.

114852

[Protest of GSA Issuance of Delegation of Procurement Authority]. B-199234. April 6, 1981. 6 pp.

Decision re: Amdahl Corp.; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel

Organization Concerned: Amdahl Corp.; General Services Administration; Energy Information Administration; International Business Machines Corp.

Authority: Automatic Data Processing Equipment Act (40 U.S.C. 759(a)). 4 C.F.R. 20. 4 C.F.R. 20.1(a). 41 C.F.R. 101-35.206(c)(4). 55 Comp. Gen. 397. 46 Fed. Reg. 1196. F.P.M.R. 101-35.206(c)(4). B-184852 (1975). B-193527 (1980).

Abstract: A firm protested an interim acquisition of a computer system by the Energy Information Administration (EIA). The General Services Administration (GSA) issued a delegation of procurement authority (DPA) to EIA for the sole-source acquisition of the computer. GSA received a letter from a third-party vendor of IBM computers objecting to the sole-source acquisition from EIA. GSA subsequently issued a DPA amendment by letter calling for solicitations for financial alternatives to the sole-source acquisition. The solicitation contemplated a performance period of 48 months and provided for consideration of a purchase option. The protesting firm objected to the solicitation on the basis that a 48-month lease

was improper and violated the DPA terms. The issues involved included whether: (1) the protester could be considered an interested party; (2) the letter issued by GSA actually caused DPA modifications; (3) there was a basis for the extension; and (4) the extension violated provisions of the Federal Property Management Regulations. GAO held that the protester was an interested party in respect to the extension since the extension could eliminate future procurements for replacement systems. The interpretation of the letter by GSA and the contracting agency granting an extension was found to be reasonable, and GAO confirmed the fact that the letter modified the DPA. GSA is not precluded from reconsidering and modifying the DPA, even without a change in circumstances. GAO could not conclude that concern for possible delays in procurement was not a reasonable basis for an extension of DPA for an interim upgrade of computer equipment. Accordingly, the protest was denied.

114876

[Reservation and Award of Section 8(a) Small Business Act Contracts to Arcata Associates]. AFMD-81-33; B-202228. March 23, 1981. Released April 7, 1981. 5 pp. plus 1 enclosure (1 p.). Report to Rep. Jack Brooks, Chairman, House Committee on Government Operations; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Automatic Data Processing: Changing ADPE Acquisition Regulations To Meet the Objectives of the Brooks Act (0112); Domestic Housing and Community Development: Federal Programs To Develop Viable Minority Group Firms (2121).

Contact: Accounting and Financial Management Division.

Budget Function: Automatic Data Processing (1001).

Organization Concerned: Department of the Army; Small Business Administration; Planning Research Corp.; United States District Court: District of Columbia; Arcata Associates, Inc.; TYCO-Synfuels Corp.

Congressional Relevance: House Committee on Government Operations; Senate Select Committee on Small Business; Rep. Jack Brooks.

Authority: Small Business Act (15 U.S.C. 637(a)). 13 C.F.R. 121.3-8(e). 13 C.F.R. 124.1. P.L. 95-507. 18 U.S.C. 1905.

Abstract: GAO reviewed the reservation and award of Section 8(a) Small Business Act contracts to a firm to determine whether allegations made by a competing firm are valid and to what extent the management by the Small Business Administration (SBA) of the 8(a) program was deficient in this situation. GAO reviewed contract and 8(a) program files and conducted interviews to identify the process and procedures followed in qualifying the firm for the 8(a) and Pilot Programs and in reserving and awarding contracts involving the firm. GAO also reviewed applicable SBA rules and regulations and coordinated its efforts with the SBA Inspector General. **Findings/Conclusions:** GAO believed that some of the allegations concerning the SBA reservation and award of contracts to the firm had merit. GAO found that the management by SBA of the firm's participation in the 8(a) program was deficient. Using its Pilot Program authority, SBA formally reserved an agency's requirement for the firm and in doing so halted the agency's attempt to procure its requirements through open competition. The contract was awarded to SBA, and the related subcontract was awarded by SBA to the firm. The protesting firm had won two prior contracts to perform the work. The protester argued that the award would be contrary to the statutory and regulatory competency requirements, the intent of the Pilot Program, and SBA eligibility standards and business plan requirements. GAO found that SBA awarded the contract to a firm that: (1) would provide a service unrelated to its capabilities as identified in its business plan or the experience of its principal or professionals; (2) was not evaluated for technical capability to perform as required by SBA procedures; (3) has not maintained its status as a small business because of the

8(a) awards it has received; (4) has received 8(a) support that is almost four times the approved amount under SBA procedures; (5) was allowed to select contract requirements and then change its business plan to reflect the capabilities required by the selected contract; and (6) has not maintained a reasonable balance between 8(a) and non-8(a) sales. **Recommendation To Agencies:** The Administrator of the Small Business Administration should thoroughly review the Arcata case with his Inspector General and determine whether Arcata's status and performance of this contract are consistent with established criteria and if not, whether termination of the contract and/or removal from the program are warranted. The Administrator of the Small Business Administration should actively pursue the effort, promised in 1979, to insure that better and more specific economic eligibility criteria are produced at the earliest possible date. The Administrator of the Small Business Administration (SBA) should take appropriate action to ensure that all assistance to 8(a) firms complies with applicable statutory and regulatory authority and agrees with established SBA procedures.

114906

[Protest of Technical Proposal Rejection]. B-197346, B-197346.2, B-197346.4. April 13, 1981. 14 pp.

Decision re: Bowmar/ALI, Inc.; General Datacomm Systems, Inc.; Timeplex, Inc.; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: Timeplex, Inc.; General Datacomm Systems, Inc.; Bowmar/ALI, Inc.; General Services Administration; Department of the Army: Army Communications and Electronics Materiel Readiness Command, Fort Monmouth, NJ.

Authority: Automatic Data Processing Equipment Act (40 U.S.C. 759). 4 C.F.R. 20.2(b)(1). 4 C.F.R. 20.2(b)(2). 4 C.F.R. 20.7. 4 C.F.R. 20.9. 47 Comp. Gen. 275. 47 Comp. Gen. 277. 47 Comp. Gen. 278. 55 Comp. Gen. 60. 55 Comp. Gen. 67. 55 Comp. Gen. 307. 55 Comp. Gen. 328. 57 Comp. Gen. 615. 58 Comp. Gen. 119. 58 Comp. Gen. 125. F.P.R. 1-4.1102.1. F.P.R. 1-4.1103. F.P.R. 1-4.1104. DOD Directive 5000.37. D.A.R. 2-501. D.A.R. 2-503.1(e). B-186501 (1977). B-193240 (1979). B-193565 (1979). B-193261 (1980). B-194926 (1980). B-196499 (1980). B-196682 (1980). B-197249 (1980). B-197246.3 (1980).

Abstract: Two firms protested the Army's rejection of their technical proposals under step one of a two-step formally advertised procurement. The Army determined that the firms' technical proposals were so informationally deficient in several areas as to be unacceptable. The firm protested being eliminated from the competitive range without discussion. They also contended that the items being procured were general purpose automatic data processing equipment for which the General Services Administration (GSA) has statutory procurement authority and that the Army failed to obtain a delegation of procurement authority (DPA) from GSA. Therefore, they maintained that the procurement should be canceled. A third firm then joined in protesting the Army's failure to acquire a DPA and requested reconsideration of a previous GAO decision which dismissed its protest. Upon review, GAO found that the Army's determination that the proposals were informationally deficient was reasonable. Technical evaluation is made on the basis of information submitted with a proposal. No matter how capable the offeror may be, it will not be considered if it does not submit an adequate written proposal. The protesters failed to show that the evaluation was unreasonable, erroneous, or made in bad faith. GSA has not taken a definitive position with respect to the necessity of obtaining a DPA for this procurement. Under these circumstances, the Army award was proper. Since the third protester did not submit any other details to GAO, GAO had no basis to reconsider any of the issues raised in the original protest. Accordingly, the protest that the Army unreasonably rejected the protesters' proposals for informational deficiencies and that the Army

lacked procurement authority in this award were denied. The dismissal of the third protester's earlier protest was affirmed.

114969

[*Equal Employment Opportunity Commission Needs To Improve Its Administrative Activities*]. HRD-81-74; B-202785. April 21, 1981. 2 pp. plus 1 enclosure (17 pp.). Report to J. Clay Smith, Jr., Acting Chairman, Equal Employment Opportunity Commission; by Gregory J. Ahart, Director, GAO Human Resources Division.

Issue Area: Non-Discrimination and Equal Opportunity Programs: Eliminating Employment Discrimination (1016).

Contact: Human Resources Division.

Budget Function: Nondiscrimination and Equal Opportunity Programs (1006).

Organization Concerned: Equal Employment Opportunity Commission.

Authority: Civil Rights Act of 1964 (42 U.S.C. 2000e). EEOC Order 321. Treasury Imprest Fund Manual §3. Treasury Imprest Fund Manual §1008.

Abstract: The Equal Employment Opportunity Commission (EEOC) reorganized its field offices. It eliminated the regional offices and litigation centers and transferred their functions to 22 enlarged district offices and 25 area offices. Each district office has an operations service unit which provides administrative support, with headquarters guidance, in such matters as budgeting, personnel, supplies, and maintenance of records and a reporting system. GAO undertook a general review of the administrative activities of EEOC partly in response to complaints received alleging abuses in this area. GAO wanted to assess how well the district offices' operations services units were carrying out their activities and how adequate and useful were the supervision and guidance they received from headquarters. GAO looked into the full range of EEOC administrative activities, including procurement practices, furniture and equipment use and control, imprest funds, personnel activities, and resource allocations. **Findings/Conclusions:** The operations services units in the Indianapolis and Cleveland district offices were not fully carrying out their administrative functions. This was partly attributable to inexperienced staff, insufficient training, and key personnel concentrating on only certain tasks. The problems in staffing the unit chiefs' positions, the limited work done by the program analysts, and problems in personnel activities were echoed in EEOC officials' comments about the units in other district offices. The Indianapolis and Cleveland legal units were overstaffed, and this might be true elsewhere. EEOC headquarters authorized district offices to acquire certain office equipment, such as word processing and micrographic equipment. The equipment has not been used enough to justify its purchase or continued lease. The two district offices lacked controls over the accountability for office furniture and equipment. They neither required receipts when portable equipment was issued to employees nor maintained adequate inventory records for property or affixed required Federal ownership tags to all furniture or equipment. The imprest funds in the two district offices were not administered in accordance with the Department of the Treasury requirements. Fund levels exceeded needs, and quarterly cash verifications were not made. These conditions may also exist at other district offices. **Recommendation To Agencies:** The Equal Employment Opportunity Commission Acting Chairman should direct the Executive Director to ensure that, in the reorganized operations services units, qualified persons are assigned to key positions. The Equal Employment Opportunity Commission Acting Chairman should direct the Executive Director to ensure that district offices administer their imprest funds in accordance with Treasury regulations by emphasizing to office directors the need for quarterly cash verifications. The Equal Employment Opportunity Commission Acting Chairman should direct the Executive Director to ensure that district offices administer their

imprest funds in accordance with Treasury regulations by reviewing all offices' imprest fund use and reducing their fund levels to the amount needed for 2 months. The Equal Employment Opportunity Commission Acting Chairman should direct the Executive Director to ensure that accurate property inventory records are established, maintained, and monitored at its offices as soon as possible. The Equal Employment Opportunity Commission Acting Chairman should direct the Executive Director to institute controls to ensure that equipment is purchased only after needs have been assessed and alternatives considered. The Equal Employment Opportunity Commission Acting Chairman should direct the Executive Director to reassess district office legal units' resource allocation and potential workload and adjust their staffs as appropriate. The Equal Employment Opportunity Commission Acting Chairman should direct the Executive Director to ensure that, in the reorganized operations services units, performance is monitored by the Office of Administration. The Equal Employment Opportunity Commission Acting Chairman should direct the Executive Director to ensure that, in the reorganized operations services units, all required tasks are performed by the assigned staff. The Equal Employment Opportunity Commission Acting Chairman should direct the Executive Director to ensure that, in the reorganized operations services units, adequate training is provided to staff. The Equal Employment Opportunity Commission Acting Chairman should direct the Executive Director to expedite the completion of audiovisual training materials. The Equal Employment Opportunity Commission Acting Chairman should direct the Executive Director to have unneeded leased word processing equipment and other equipment returned to the lessors.

114970

[*Review of the Office of Personnel Management's Macon, Georgia, Computer System*]. AFMD-81-55; B-202861. April 21, 1981. 4 pp. plus 1 enclosure (1 p.).

Report to Rep. Mary Rose Oakar, Chairman, House Committee on Post Office and Civil Service: Compensation and Employee Benefits Subcommittee; by Donald L. Scantlebury, Director, GAO Accounting and Financial Management Division.

Issue Area: Automatic Data Processing: Non-Line-of-Effort Assignments (0151).

Contact: Accounting and Financial Management Division.

Budget Function: Automatic Data Processing (1001).

Organization Concerned: Office of Personnel Management: Computer Center, Macon, GA; Office of Personnel Management.

Congressional Relevance: House Committee on Post Office and Civil Service: Compensation and Employee Benefits Subcommittee; Rep. Gladys N. Spellman; Rep. Mary Rose Oakar.

Abstract: GAO was requested to determine whether: (1) the computer system at the Office of Personnel (OPM) Computer Center in Macon, Georgia, is being used for the purpose originally planned and justified; and (2) the system could support additional processing. **Findings/Conclusions:** When OPM acquired the computer system, its intention was to replace obsolete computers, consolidate departmental data processing functions, and further automate certain recordkeeping activities. Because of unanticipated problems and delays in converting the programs to run on the new system, many applications were still being run on the old equipment long after the new system was installed. When these delays resulted in underutilization of the new equipment, OPM, in keeping with the Government's policy of making excess capacity available to other Government agencies, solicited and processed work for non-OPM users. Although the current configuration of the equipment can support additional processing, that amount is closely related to work done for non-OPM users. Non-OPM use is likely to increase significantly, while use by OPM is likely to decrease or remain steady. At present, substantial capacity exists for additional processing, and if non-OPM users were excluded from the system, OPM could more than double its own workload.

114979

[Management of Repairable Spare Aircraft Components Needs To Be Improved]. PLRD-81-17; B-202308. April 21, 1981. 6 pp.
Report to John F. Lehman, Secretary, Department of the Navy; by Donald L. Horan, Director, GAO Procurement, Logistics, and Readiness Division.

Issue Area: Logistics Management: Sound Logistics Policies (3802).

Contact: Procurement, Logistics, and Readiness Division.

Budget Function: National Defense: Department of Defense - Military (except procurement and contracts) (0051).

Organization Concerned: Department of the Navy; Department of the Navy: Naval Supply Systems Command; Department of the Navy: Aviation Supply Office, Philadelphia, PA; Department of the Navy: Office of the Auditor General.

Authority: Field Aviation Supply Office Instruction 4441.16F. Field Aviation Supply Office Instruction 4441.16E. Field Aviation Supply Office Instruction 4700.30. Field Aviation Supply Office Instruction 4700.31.

Abstract: GAO reviewed the Navy's management of repairable spare aircraft components, including operational support inventory items and rotatable pool items. Although the management of these components has been the subject of past reviews, serious weaknesses still exist. **Findings/Conclusions:** Much of the operational stock inventory material is excess to authorized allowances, and many of the allowances are higher than can be justified based on demand. These problems exist in spite of the fact that much of the material is managed under the Closed Loop Aeronautical Management Program (CLAMP), a program of intensified management for critical mission essential repairable components. Neither the Aviation Supply Office nor the responsible base supply activities have kept accurate records of the rotatable spare material at the naval air rework facilities. Spares allowances are not always updated to reflect experienced demand, and assets excess to established allowances are not always returned to the wholesale system to allow for automatic referral of requisitions and to facilitate redistribution. **Recommendation To Agencies:** The Secretary of the Navy should direct the Commander of the Naval Supply Systems Command to reemphasize to the Aviation Supply Office and the operating activities the need to consistently follow established procedures for setting and adjusting spares allowances and for managing assets on hand. The Secretary of the Navy should direct the Auditor General to make follow up reviews to ensure that the procedures are consistently followed.

114981

[Government Policy for Self-Insuring Its Property]. B-202656. March 30, 1981. 2 pp.

Letter to Rep. William M. Thomas; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Congressional Relevance: Rep. William M. Thomas.

115046

[Protest of EPA Acquisition of Multiprocessor Computer From IBM]. B-198910, B-199942. April 27, 1981. 8 pp.

Decision re: Amdahl Corp.; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: Amdahl Corp.; Environmental Protection Agency; General Services Administration; Department of Energy; International Business Machines Corp.

Authority: 41 C.F.R. 101-36.301-4. F.P.R. 1-4.1103. F.P.R.

1-4.1104. F.P.R. 1-4.1107.2. F.P.R. 1-4.1107.6(b)(2)(iii). 44 Fed. Reg. 52208. 40 U.S.C. 759.

Abstract: A firm protested an Environmental Protection Agency (EPA) acquisition of an excess Government leased multiprocessor computer from the Department of Energy (DOE) after EPA determined that the excess leased computer represented the lowest cost alternative which would meet its requirements. The General Services Administration (GSA) generally has exclusive statutory authority to procure automatic data processing equipment (ADPE), and Federal agencies must request a delegation of procurement authority from GSA to purchase ADPE. GSA granted the authority to EPA and advised that the purchase of excess leased equipment is subject to applicable procurement laws and regulations which provide for maximum practicable competition. The regulations envision circumstances where a sole-source finding and determination will be documented to show that the equipment to be purchased represents the lowest overall cost to the Government. This determination must follow some testing of the market through the issuance of a solicitation or the publication of a synopsis in the Commerce Business Daily. GSA informed EPA that a lowest cost determination would suffice and that some form of market survey or test was required. GSA said the DOE procurement should be adequate for the market test. However, the DOE procurement was not adequate for that purpose, and EPA should not have relied on the advice of GSA in this regard. The DOE solicitation did not require a system equal in all respects to the system in question. The record clearly indicated that DOE was aware of this. The protester's offer was less expensive and slightly less powerful and was ultimately successful in the DOE procurement. EPA assumed the protester and other offerors could not offer less costly equipment that would meet its needs, but it did not in fact conduct or rely on any meaningful market survey. It could not properly document a lowest cost determination. EPA also justified the acquisition by stating that a competitive solicitation would have resulted in delays which would render the alternative too expensive. Since the protester's equipment was listed, it could have been selected without competitive solicitation but on the basis of a lowest cost analysis. The cost of operating the leased equipment was not considered in the procurement cost. The protest on this issue was sustained, but no corrective action was recommended.

115068

[Online Access to Legislative Information]. March 25, 1981. 6 pp. by Margaret S. Garner, GAO Office of Information Systems and Services.

Contact: Office of Information Systems and Services.

Abstract: The coverage and adequacy of various on-line sources of legislative information are discussed. Five types of legislative information are examined: (1) publications; (2) proceedings; (3) voting records; (4) current legislation; and (5) members' activities. Information regarding the U.S. Congress is emphasized; however, sources of information of State legislators are also discussed.

115075

[Fictitious Tax Deposit Claims Plague IRS]. GGD-81-45; B-202720. April 28, 1981. 12 pp. plus 4 appendices (4 pp.).

Report to Congress; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Tax Administration: Federal Efforts To Collect Delinquent Taxes (2709).

Contact: General Government Division.

Budget Function: General Government: Tax Administration (0807).

Organization Concerned: Internal Revenue Service.

Congressional Relevance: House Committee on Ways and Means; Senate Committee on Finance; Congress.

Authority: Internal Revenue Code (IRC). Social Security Act.

Abstract: As a result of the current interest in cash management and the timely collection of tax revenues, GAO undertook a review of the procedures used by the Internal Revenue Service (IRS) to collect withheld taxes from employers who do not deposit the taxes, yet claim on their tax return that they made the deposits. **Findings/Conclusions:** In its review, GAO found that withheld income and social security taxes accounted for \$298 billion of the \$460 billion that IRS collected in fiscal year 1979. An estimated 31 percent of the employers' accounts involved fictitious deposit claims, and these fictitious deposit claims delayed IRS collection action by an average of 64 days. Although IRS has tried to prosecute employers who fictitiously claimed deposits for filing fraudulent tax returns, IRS abandoned the prosecution program because it was necessary to prove criminal willfulness, and this had become too difficult. Under present procedures, IRS has tried to identify employers who repeatedly claim fictitious deposits. If IRS identifies such a repeater, it notes on the employer's tax file that speedier collection action should be taken on subsequent returns when the claimed deposits do not match those posted at the bank. The identification procedure lacks definitive criteria, however, so there is no assurance that all such employers are identified. Thus, present and proposed procedures are insufficient to resolve the problem. **Recommendation To Agencies:** The Commissioner of the Internal Revenue Service should pursue the enactment of a civil penalty--possibly as much as 25 percent of the fictitious deposits--on employers who claim fictitious deposits on their employment tax returns.

115081

Better Monitoring Techniques Are Needed To Assess the Quality of Rivers and Streams: Volume I and II. CED-81-30; B-201374. April 30, 1981. Report to Congress; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Environmental Protection Programs: Institutional Arrangements for Implementing Environmental Laws and Considering Trade-Offs (2210).

Contact: Community and Economic Development Division.

Budget Function: Natural Resources and Environment: Pollution Control and Abatement (0304).

Organization Concerned: Environmental Protection Agency; Department of the Interior; Council on Environmental Quality; Geological Survey.

Congressional Relevance: Congress.

Authority: 40 C.F.R. 35.1500. Water Pollution Control Act Amendments of 1972(Federal) (82 Stat. 904). Clean Water Act of 1977 (33 U.S.C. 1251 et seq.). Environmental Policy Act of 1969 (National) (42 U.S.C. 4321 et seq.).

Abstract: Accurate, reliable data on the actual condition of the Nation's rivers and streams are necessary for sound environmental planning and management. Existing national water quality monitoring networks do not provide the type or quality of data needed.

Findings/Conclusions: Water quality can change dramatically during 1 day, and within a short distance. Complex interactions among biological, chemical, and physical processes complicate the difficulties of water quality sampling. Infrequent measurements cannot accurately describe water quality, because rivers can change rapidly and extensively. Infrequent sampling also misses important events. Cost was a major consideration in decisions on sampling frequencies. Each sampling site is affected by unique conditions, and water quality measurements taken at one site cannot normally be applied to other locations, not even those nearby in the same river. The Geological Survey focuses primarily on riverflow, not water quality. Stations are located toward the downstream end of drainage basins. The Survey does not intend to detect any particular category of water quality, water use, or related land use. The Survey, the Environmental Protection Agency (EPA) and the Council

of Environmental Quality (CEQ) have used network data in statistical comparisons of water quality, but these comparisons are highly questionable. The variability of water quality, the limited frequency and locations of samples, and the inconsistency in field work and laboratory performance make it virtually impossible to compare the data meaningfully from month to month, season to season, and year to year. Special studies of water quality designed for individual river areas could overcome many weaknesses inherent in the sampling techniques. **Recommendation To Agencies:** The Secretary of the Interior and the Administrator of the Environmental Protection Agency should discontinue the three national water quality networks and shift to a program of special studies of water quality. The Administrator of the Environmental Protection Agency and the Chairman of the Council on Environmental Quality should promote the use of other available indicators of national progress toward cleaner water.

115106

[Protest Alleging That Contract Should Have Been Awarded on Competitive Basis]. B-202703. May 1, 1981. 3 pp.

Decision re: Micro-Mil, Inc.; by Harry R. Van Cleve, Acting General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: Department of the Air Force: Robins AFB, Warner Robins, GA; Micro-Mil, Inc.; Signetics Corp.

Authority: 4 C.F.R. 20.2. 58 Comp. Gen. 248. D.A.R. 3-202. D.A.C. 76-20. B-199935 (1980). B-200131 (1980).

Abstract: A firm protested the award of a contract by the Department of the Air Force for programmable read-only memory devices. In a letter to the protester, the Air Force stated that: (1) the two solicitations were synopsisized in the Commerce Business Daily (CBD); (2) the contract was negotiated under the authority of Defense Acquisition Regulations; and (3) in accordance with a provision referred to in the specific notices of procurement and also published in CBD the first working day of each week, only those sources previously approved by the Government were solicited. The protester alleged that the first solicitation synopsis was not in CBD. The protester argued that there was adequate time to meet the Air Force's needs without resorting to emergency procedures and negotiating a noncompetitive contract. In addition, the protester argued that it was a qualified dealer supplying the parts of a qualified original source for the procurement under the Department of Defense High Dollar Spare Parts Breakout Program and should have been solicited under the criteria for eligibility for award. The solicitations underlying the protested contract were advertised in two issues of CBD. Since the first solicitation was properly referenced in CBD, GAO rejected the protester's allegation to the contrary. The other allegation constituted a protest based upon an alleged impropriety apparent in the solicitation which must be filed prior to the closing date. Since notice of the decision to conduct negotiations only with the awardee and the closing date were published in CBD, the basis of the protest should have been known to the protester in advance of the closing date. The protester did not protest until approximately 4 months after the closing date. Therefore, these allegations were untimely raised and would not be considered on the merits. Accordingly, the protest was dismissed.

115134

Food Bibliography. CED-81-73. April 1981. 273 pp. by Henry Eschwege, Director, GAO Community and Economic Development Division.

Issue Area: Food (1700).

Contact: Community and Economic Development Division.

Budget Function: Agriculture (0350).

Organization Concerned: Department of Agriculture.

Abstract: This bibliography includes information on documents directly or indirectly related to food, agriculture, and/or nutrition that have been released by GAO. The documents included are representative of the broad inter-relationship which exists between the food area and other issue areas of concern to GAO such as health, transportation, energy, defense, and international affairs.

115135

Fraud in Government Programs: How Extensive Is It and How Can It Be Controlled (Volume I). AFMD-81-57; B-201976. May 7, 1981. 51 pp. plus 14 appendices (39 pp.).
Report to Congress; by Milton J. Socolar, Acting Comptroller General.

Volume I of a three-volume series. Refer to AFMD-81-73, October 22, 1981, Accession Number 116576; and AFMD-82-3, November 6, 1981, Accession Number 116835.

Issue Area: Internal Auditing Systems: Management Control Systems in Federal Agencies for the Prevention of Fraud and Abuse (0206); Education, Training, and Employment Programs (1100).

Contact: Accounting and Financial Management Division.

Budget Function: Financial Management and Information Systems (1100).

Organization Concerned: Department of Justice.

Congressional Relevance: Congress.

Authority: False Claims Act (Against Government). Budget and Accounting Procedures Act of 1950. H.R. 4106 (95th Cong.). H.R. 1526 (97th Cong.). 18 U.S.C. 287.

Abstract: GAO made a statistical analysis of over 77,000 cases of fraud and other illegal activities reported in 21 Federal agencies during the period of October 1, 1976, through March 31, 1979. **Findings/Conclusions:** The loss to the Government on the 77,000 cases would total between \$150 and \$220 million. This loss is only what is attributable to known fraud. It does not include the cost of undetected fraud which is probably much higher, because weak internal controls allow fraud to flourish. It also does not include cases involving Federal funds where State and local jurisdictions had primary investigatory responsibility. Losses due to fraud and related illegal activities are seldom recovered. Fraud erodes public confidence in the Government, undermines program effectiveness, and in some cases, affects public health and safety. Government employees committed about 29 percent of the frauds included in the GAO study. Federal employees also detected the majority of the reported frauds. Four areas were especially prone to fraud: financial assistance to individuals, inventory control and property management, mail service, and personal property management. For a variety of reasons, the Justice Department declined to prosecute 61 percent of almost 13,000 cases referred by Federal agencies. Although Justice got a conviction or guilty plea in the majority of cases it did prosecute, the courts often suspended large portions of the sentences or granted probation. Agencies did not always take administrative action against individuals who committed fraud, or took action which was ineffective. Since 1978, progress has been made in combating fraud by the establishment of offices of inspectors general and Justice Department reorganizations. **Recommendation To Congress:** Congress should enact the Federal Managers' Accountability Act of 1981. Congress should consider the merits of enacting legislation to allow agencies to assess civil monetary penalties against persons who defraud Federal programs. The authority to assess such a penalty should be effective when the Department of Justice declines to take criminal or civil action on the case. **Recommendation To Agencies:** The Department of Justice should expedite completion of its draft legislation to give agencies the authority to levy civil monetary penalties and should submit the legislation to Congress for its consideration.

115141

VA Needs a Single System To Measure Hospital Productivity. AFMD-81-23; B-202070. March 24, 1981. Released April 28, 1981. 10 pp. plus 2 appendices (8 pp.).

Report to Rep. Patricia Schroeder, Chairman, House Committee on Post Office and Civil Service: Civil Service Subcommittee; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Personnel Management and Compensation: Effective Use of Work Force Planning (0327); Health Programs: Direct Health Care Delivery (1262); National Productivity: Productivity for Common Government Functions (2902).

Contact: Accounting and Financial Management Division.

Budget Function: Health: Health Care Services (0551).

Organization Concerned: Veterans Administration; Office of Management and Budget; Veterans Administration: Department of Medicine and Surgery.

Congressional Relevance: House Committee on Post Office and Civil Service: Civil Service Subcommittee; *Rep. Patricia Schroeder.*

Authority: P.L. 93-82.

Abstract: GAO was requested to compare the productivity of Veterans Administration (VA) hospitals with that of private and public sector hospitals, outlining the reasons for any differences found. Particular interest was expressed in the measurement systems used to make the comparison. **Findings/Conclusions:** GAO was unable to perform more than a limited comparison of VA hospital productivity with that of non-VA hospitals or with other VA hospitals because of inadequate productivity measurement data. VA has a few partly developed productivity measures but they cannot easily be used to compare with non-VA hospitals because of the differences in the methods of measuring resources used and services provided. A similar lack of uniformity hampers comparisons between VA hospitals. Although efforts are underway to establish several management information systems which could provide productivity measures, these are not yet completed and, if installed as currently planned, will overlap each other. Measurement of productivity provides managers with information for controlling and budgeting functions, maintaining accountability, linking individual and organizational performance with aspects of personnel management, and improving productivity. One way these measures can be used to improve productivity is by comparing productivity levels of similar operations to determine the method of conducting the operations. GAO concluded that VA managers have little information to support their own efforts either to improve productivity or control resources through the budget process. **Recommendation To Agencies:** The Administrator of Veterans Affairs should establish a schedule for developing an adequate, single, hospital productivity measurement system for the entire Department of Medicine and Surgery using one of the systems currently being developed as a basis. A system guidance role should be assigned to an agencywide, user-oriented body such as the Multi-level care steering committee, which would have responsibility for ensuring that: (1) the measurement system is coordinated with other management information systems; (2) duplicate data collection is eliminated; (3) data collected and reports developed are uniform across appropriate units of the agency; and (4) an annual status report is provided to VA management, the Office of Management and Budget, and the appropriations committees of Congress.

115150

[Request for Reimbursement of Overdraft Charges]. B-202273. May 7, 1981. 2 pp.

Decision re: Robert G. Raske, Jr.; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: Federal Aviation Administration;

Professional Air Traffic Controllers Organization.

Authority: 4 C.F.R. 21. 4 C.F.R. 21.4. 31 C.F.R. 209.4. 45 Fed. Reg. 55689. *German Bank v. United States*, 148 U.S. 573 (1893). B-187245 (1976). 31 U.S.C. 492(b)(1).

Abstract: A request was made for a decision concerning the Federal Aviation Administration's (FAA) denial of an employee's claim for reimbursement of overdraft charges which he incurred when FAA erroneously failed to deposit his paycheck with his bank. In anticipation of his impending permanent change of station, the employee requested that his paychecks be mailed to that station. Due to an administrative error, the payroll office processed the address change in another pay period which resulted in the employee's paycheck for that period not being deposited with the bank. The employee, unaware of the error, wrote several checks on the bank account for which funds were insufficient and for which he incurred overdraft charges. The applicable statute entitles a Government employee to elect to have his or her paycheck deposited directly into that employee's bank account. Federal regulations establish certain procedures for the use of this direct deposit service. However, neither that statute nor the regulations authorize the Government to reimburse its employees for service charges on checks drawn on insufficient funds where the Government has undertaken but failed to deposit employees' paychecks directly with the employees' banks. In addition, GAO is unaware of any other statutory authority that would authorize GAO to allow the employee's claim. Accordingly, the disallowance of the employee's claim was affirmed.

115186

Trends in Evaluation. 1981. 2 pp.

by Eleanor Chelmsky, Director, GAO Institute for Program Evaluation.

In the GAO Review, Vol. 16, Issue 2, Spring 1981, pp. 13-14.

Contact: Institute for Program Evaluation.

Abstract: With the goal of minimizing barriers to communication, a number of efforts are underway to establish networks of individuals interested in evaluation, networks which cut across organizational and hierarchical affiliations. The advent of new communication technologies greatly effect how broad and responsive networks can be. The Institute for Program Evaluation is considering testing two different networking approaches to assist GAO staff, outside evaluators, and various types of evaluator users in their efforts to: (1) stay abreast of developments in the state-of-the-art; (2) increase information resources; (3) ensure that the existence of prior work can be rapidly queried and determined; and (4) improve the likelihood of building on common experience to develop better approaches and information. One network is regional in scope while the other is national. The regional network is designed to learn the common interests of evaluators in different departments of universities and in various State and local governments to identify the kind of information different evaluators need to communicate with each other and to evaluate the usefulness of present methods. The national effort will enable the Institute to test whether and to what extent the common interests of evaluators on the national scope coincide with regional interests. A technique which might be adapted to evaluation interest is computer based teleconferencing which is both efficient and timely. The tests should help to select the most useful networking approach for either a national or regional network and should establish the necessary linkages among them.

115190

The Census. 1981. 8 pp.

by David I. Berran, Certified Information Systems Auditor, GAO Accounting and Financial Management Division, Darrell L. Heim, Certified Information Systems Auditor, GAO Accounting and

Financial Management Division.

In the GAO Review, Vol. 16, Issue 2, Spring 1981, pp. 40-47.

Contact: Accounting and Financial Management Division.

Organization Concerned: Bureau of the Census.

Abstract: The 1980 decennial census represents the 20th time that the population of the United States has been counted. In 1889, a former Census Bureau employee revolutionized the business of counting people by the use of tabulating machines. His method of punch card processing became the base for modern data processing. In 1940, the Bureau introduced the use of scientific sampling techniques. In the late 1940's, the Bureau sponsored the development of UNIVAC-1 which was the first computer designed for mass data processing and the first commercially available computer. In the 1950's, with the National Bureau of Standards, the Bureau developed a new input system known as FOSDIC. FOSDIC reads microfilmed copies of questionnaires and thereby eliminates the army of clerks needed to prepare punched cards. The most important purpose of the census is to distribute proportionately the representation in legislative bodies. Federal programs also make extensive use of census statistics to allocate billions of dollars through revenue sharing and grants. All levels of government use census statistics in long-range planning. American corporations use census statistics in planning new products, product marketing, the targeting of advertising, and facilities planning. Census data are published in numerous tabulations with different levels of detail. It also provides data on computer tape and microfiche and produces a series of maps. The Bureau's Data User Services Division provides assistance to access, understand, and apply census data and trains people to use the census tapes and reports. GAO conducted studies to identify, observe, and evaluate controls over the questionnaire processing operations. It determined from the questionnaires the population counts for a sample of enumeration districts and worked with Census Bureau computer programmers. GAO concluded that the reviewed questionnaires were processed accurately and that the corresponding population counts were reliable.

115196

An Integrated Approach to Human Resources Management. 1981. 8 pp.

by Robert Pernick, Personnel Research Psychologist, GAO Office of Organization and Human Development.

In the GAO Review, Vol. 16, Issue 2, Spring 1981, pp. 71-78.

Contact: Office of Organization and Human Development.

Organization Concerned: General Accounting Office.

Authority: Civil Service Reform Act of 1978.

Abstract: In 1980, GAO began operating an independent personnel system which removed it from most Office of Personnel Management regulations. This independence, combined with a continually expanding congressional mandate, a changing work force, legal constraints on employment practices, and improvements in personnel management technology, gave GAO the responsibility and opportunity to create a human resource management system that would help it more effectively manage its employees. Human resource management is an attitude and approach of managers toward the effective selection, use, and development of people in organizations. The goals are: to improve employee productivity on a variety of important performance measures such as cost savings, performance level or rate, timeliness, and accuracy; and to enhance the qualitative aspects of the work place, such as providing challenging and interesting work, reasonable control over one's job, and satisfying interpersonal relationships. This could have significant payoffs through reduced turnover, absenteeism, tardiness, grievances filed, accident rate, slowdowns, strikes, equipment breakage, and employee theft. Fundamental changes in society have many organizational and managerial consequences. Employees increasingly desire feelings of achievement, opportunities

for learning and advancement, a job that uses their abilities to the fullest extent, and meaningful participation with management in decisionmaking. A systems perspective is embodied in the human resource approach to management. Without a systems oriented approach, individual components within an organization tend to develop their own human resource units or undertake related projects. This can cause problems. Human resource programs should support each other and, in total, contribute to meeting organizational objectives. Organizational functioning is an interdependent process, and the design and management of human resources is best accomplished in a systematic manner. A human resources management model should contain workforce planning, recruitment and selection, performance, rewards, training and development, and evaluation components. A human resource information system containing personnel data on acquiring, developing, and managing human resources is an important aspect of an integrated human resource management system.

115237

Millions Wasted Trying To Develop Major Energy Information System. AFMD-81-40; B-202814. May 15, 1981. 46 pp. plus 4 appendices (24 pp.).

Report to Congress; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Energy: Public and Private Sectors' Energy Policy Decisionmaking (1652); Data Collected From Non-Federal Sources: Financial Reports Required by Federal Regulatory Agencies (3112).

Contact: Accounting and Financial Management Division.

Budget Function: Financial Management and Information Systems: Regulatory Accounting Rules and Financial Reports (1106).

Organization Concerned: Department of Energy; Federal Energy Regulatory Commission; Federal Power Commission; Energy Information Administration.

Congressional Relevance: Congress.

Authority: Department of Energy Organization Act.

Abstract: From the early 1970's through 1977, the Federal Power Commission invested millions of dollars in an unsuccessful effort to develop a large computerized system to improve Federal and State effectiveness in regulating the energy industry. After the Department of Energy (DOE) took over the system in 1977, it invested another 2 years and more money, but serious management weaknesses from the beginning kept the system from ever operating. The objectives of a comprehensive review of the Regulatory Information System by GAO were to: (1) assess the results achieved from the system development effort, (2) study why delays and problems continued to be encountered, and (3) consider whether further corrective actions by Federal managers might still be needed. **Findings/Conclusions:** It was not possible to identify all the costs associated with the effort to develop the Regulatory Information System, because Federal offices did not separately account for all costs identified with the development and attempted implementation of the system. However, GAO identified over \$26.5 million in such costs. The system failed because management deficiencies existed in all three major stages. In planning, the Federal Power Commission did not clearly define user needs or perform an adequate cost-benefit analysis of the system. In development, the Commission did not: (1) finalize reporting forms to be used by industry, (2) ensure the workability of the computer software, nor (3) define the format in which the reported data would be used. Implementation deficiencies occurred in attempting to use the system prematurely; large amounts of data were loaded into computerized files which were later found to be unusable. To make matters worse, neither the Commission nor the Energy Information Administration effectively monitored cost and progress during any of the three stages. The management deficiencies were further intensified by such disruptive influences as poor communication among

system developers and intended users at Federal and State levels, lack of continuous involvement and support from top Federal management, and disruptions in both organization and personnel.

Recommendation To Agencies: The Secretary of Energy should have the Administrator of the Energy Information Administration formally document and communicate to the interested public plans for the future use, if any, of the Regulatory Information System concept and the computer software developed, giving reasons for the actions to be taken. The Secretary of Energy should have the Administrator of the Energy Information Administration establish procedures for reviewing the development of current and future energy information systems. The review procedures should stress the importance of assuring that (1) user requirements are adequately identified, (2) appropriate cost-benefit analyses are performed, (3) plans are prepared for each stage of the system development work, and (4) the work of system developers and the needs of system users are coordinated throughout the development effort.

115238

Navy Tactical Computer Development--Limited Competition and Questionable Future Software Savings. MASAD-81-28; B-202982. May 15, 1981. 6 pp. plus 2 appendices (13 pp.).

Report to Rep. Joseph P. Addabbo, Chairman, House Committee on Appropriations: Defense Subcommittee; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Automatic Data Processing: Effectively Conducting Major ADP Systems Acquisitions (0113); Communications: Assessing the Adequacy of Government Planning for Its Future Communications Needs (3702).

Contact: Mission Analysis and Systems Acquisition Division.

Budget Function: National Defense: Department of Defense - Procurement & Contracts (0058).

Organization Concerned: Department of the Navy; Department of Defense.

Congressional Relevance: House Committee on Appropriations: Defense Subcommittee; *Rep.* Joseph P. Addabbo.

Abstract: GAO was requested to report on the Navy's program for development of new tactical computers. Concern was expressed as to whether the Navy obtained maximum competition and provided for the early phase in of the new Department of Defense standard computer programming language, Ada. The objectives of the review were to determine: (1) why the Navy did not get more than two manufacturers to make offers on the AN/UYK-43 and AN/UYK-44 development; (2) if and how well the Navy can implement Ada; and (3) what the Navy needs to do in the future to enhance competition and Ada effectiveness. **Findings/Conclusions:** Competition for the AN/UYK-43 and AN/UYK-44 computers was limited. GAO believes that the Navy made a concerted effort to get companies to make offers on the computers the Navy specified, as evidenced by continued industry participation in various project stages. However, limited competition resulted for a number of reasons. Many U.S. computer manufacturers prefer more latitude to determine how to meet a customer's needs than the Navy allowed in its proposals. The Navy will be able to convert to Ada and plans to use Ada for new weapon systems programs and major upgrades. However, the consensus of the industry representatives is that the Navy will not be able to obtain anticipated Ada software economies because the instruction set architectures specified are not suited to Ada. The Navy defined these specified architectures to obtain further benefits from software expenditures. The current Navy computers are becoming inadequate. Increased requirements for new weapons system applications necessitate new computers to maintain a high level fleet capability. The Navy has begun to develop a concept for replacement of the computers. Their objectives are increased competition and faster technology infusion. **Recommendation To Agencies:** The Secretary of the Navy should convert to Ada on a program by program basis in present systems whenever

conversion becomes cost beneficial versus maintaining the existing software base and adopting Ada for new programs and major upgrades only. The Secretary of the Navy should employ a concept which states Navy needs with minimum technological constraint and evaluates companies' attempts to prove their ability to provide needed equipment which is viable and cost beneficial, when planning for the follow-on generation of computers to replace the AN/UYK-43 and AN/UYK-44.

115245

[*Protest of GSA Contract Award*]. B-195982.2. May 14, 1981. 11 pp. plus 1 enclosure (1 p.).
Decision re: CompuServe Data Systems, Inc.; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: CompuServe Data Systems, Inc.; General Services Administration; Boeing Computer Services, Inc.

Authority: 57 Comp. Gen. 800. 59 Comp. Gen. 316. 59 Comp. Gen. 338. CompuServe Data Systems, Inc. v. Freeman, No. 80-2327 (D.D.C. 1980). B-187153 (1976). B-188797 (1977). B-195091 (1979). B-196365 (1980). B-198876.3 (1981). B-199548 (1980).

Abstract: A firm protested the award of a contract by the General Services Administration (GSA). The dispute primarily concerned the protester's interpretation of and ability to meet solicitation provisions designed to enable GSA to audit charges under the contract. The protester also alleged that GSA improperly conducted discussions after best and final offers and permitted the awardee, but not the protester, to make changes in its proposal. Two benchmark tests were scheduled during this procurement. The second was held after best and final offers. After the protester completed both benchmarks, GSA notified it that its proposal was technically unacceptable because of deficiencies in a required routine. The protester alleged that GSA imposed new and more stringent requirements than were in the original solicitation. It argued that GSA should have amended the solicitation to reflect its new requirements. It also argued that the requirements exceeded the minimum needs of GSA and unduly restricted competition. In addition, the protester contended that GSA either knew or should have known of the deficiencies in its proposal when it accepted results of the preproposal benchmark and should have discussed them before best and final offers. GSA maintained that the deficiency was not apparent from the protester's proposal but only after the benchmark test. Benchmark corrections could have been made if the firm concurrently changed its technical and cost proposals but since the best and final offers had been submitted before GSA made this determination, the agency refused to let the protester modify its proposal. GAO held that the agency's final requirements were neither new or ambiguous, did not exceed the agency's minimum needs, nor were unduly restrictive. The protester's argument that discussions were improperly and unfairly conducted after best and final offers was found to be without merit since GSA did conduct discussions with the protester after that time. In this case, the exchange of information constituted discussions and not mere clarification. GAO cannot conclude that GSA did not meet its duty to conduct meaningful discussions. However, in the view of GAO, a benchmark should precede best and final offers or the agency should be prepared to reopen negotiations in cases such as this. The protest was denied.

115265

NORAD's Missile Warning System: What Went Wrong? MASAD-81-30; B-203028. May 15, 1981. Released May 20, 1981. 21 pp. plus 1 appendix (1 p.).

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

Issue Area: Automatic Data Processing: Effectiveness of the Management of Automated Information Resources Used in Support of Agency Missions (0118); Communications: Government Efforts To Acquire Communication Services and Facilities (3703).

Contact: Mission Analysis and Systems Acquisition Division.

Budget Function: National Defense: Department of Defense - Procurement & Contracts (0058).

Organization Concerned: Department of Defense; Department of the Air Force; North American Air Defense Command.

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

Authority: Automatic Data Processing Equipment Act (P.L. 89-36). Paperwork Reduction Act of 1980 (P.L. 96-511).

Abstract: GAO was requested to review recent missile warning system failures at the North American Air Defense Command (NORAD). The NORAD command post is in the underground Cheyenne Mountain complex in Colorado. Missile warning information gathered from the Worldwide Military Command and Control System (WWMCCS) is processed on the 427M system computers. The 427M computer system is presently in an upgrade program. GAO evaluated: (1) the extent, if any, of the relationship of computer acquisition policies, directives, or procedures implementing the legal requirements of the Brooks Act to the 427M system problems; (2) actions taken to correct missile warning system failures; and (3) what remains to be done and if that effort is hindered in any way by computer acquisition policies, directives, or procedures. **Findings/Conclusions:** GAO could not document any relationship of the acquisition policies, directives, or procedures to 427M system problems. In response to recent GAO recommendations, NORAD has instituted significant changes in its acquisition management of computer resources and has planned further improvements. One further action is still needed: NORAD should be released from any requirements to use WWMCCS equipment and software, because it is not adequate to satisfy the NORAD requirements. NORAD has taken actions to correct the problems that led to recent missile warning failures. It has constructed a software development and testing facility that allows the development and testing of all software at an offsite facility to prevent errors which occurred when test data were inadvertently injected into the operational missile warning system. Also, changes in warning transmission procedures, line check message formats, and outgoing message error checking should prevent false alerts such as those which occurred in June 1980. In examining the documentation on the 427M system interim upgrades and planned follow-on replacement systems, GAO could not identify any potential hindrance to their acquisition from the current applicable legislation, policies, or implementing regulations. NORAD is proceeding in a logical, reasoned manner toward 427M system interim upgrades for the mid-1980's and the follow-on replacement in the late 1980's. **Recommendation To Agencies:** The Secretary of Defense should assist and support current NORAD 427M system replacement planning and creation of overall missile warning and space surveillance architectures. The Secretary of Defense should take action to exempt NORAD from Joint Chiefs of Staff directions to use standardized WWMCCS computers and allow acquisition of systems that are based on actual NORAD mission requirements. These NORAD systems should be required to maintain interface capability with WWMCCS. The Secretary of Defense should curtail further consideration of additional delegation of procurement authority for NORAD until such time that the system architectures are completed, and then only if some critical need has been validated. The Secretary of Defense should assist and support NORAD plans for providing stable, reliable electrical power for the Cheyenne Mountain complex computers.

115282

[*Protest of Contract Termination*]. B-201249. May 20, 1981. 2 pp.

Decision re: Advanced Energy Control Systems, Inc.; by Harry R. Van Cleve, Acting General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: Department of the Navy: Naval Supply Center, Oakland, CA; Honeywell, Inc.; Advanced Energy Control Systems, Inc.

Authority: Contract Disputes Act of 1978 (41 U.S.C. 601 et seq.). B-197297 (1980). B-198864 (1980).

Abstract: A company protested the termination of a contract contending that the contract was erroneously terminated because the protester would have been willing to negotiate any necessary modifications in the contract. Prior to the closing of the request for proposals (RFP), a firm informed agency personnel, but not the contracting officer, that the specifications in the RFP were defective. The firm filed a protest against the award of the contract to the protester when the award was made. This protest was dismissed as untimely, but the contracting officer was alerted to the defective specifications and, after the defects were verified, the agency decided to terminate the contract because it did not reflect the needs of the Government. The present protester filed a protest with the agency requesting that the contract be reinstated and that negotiations be held to correct the deficiencies. The agency denied the protest. GAO will not review an agency's decision to terminate a contract for convenience of the Government since such a decision is a matter of contract administration. The protester did not allege or show bad faith in connection with the termination, and the decision to terminate was not based on any improprieties in the award process, but rather on factors which only became apparent to the contracting officer after the award was made. The protest was dismissed.

115283

[Federal Architect/Engineering Contract Considerations for Computer Aided Design]. May 13, 1981. 4 pp.

Speech before the First International Conference of Computing in Civil Engineering, New York, NY; by Ronald L. King, Senior Evaluator, GAO Procurement, Logistics, and Readiness Division.

Contact: Procurement, Logistics, and Readiness Division.

Abstract: Based on a survey of 84 firms and 11 Federal agencies, GAO concluded that computer use on Federal projects is often limited or hampered by the actions of agency officials and agency procedures and practices. An environment more conducive to greater, more efficient use of computer-aided methods is needed. GAO recommended that Federal agencies educate their personnel about the capabilities and uses of computers in the design process; require computers for functions which can be done efficiently only with computers; evaluate computer expertise when selecting firms for design work; discuss computer use during negotiations; and revise fee proposal formats to recognize the computer's role on the project and clearly identify the services to be performed under the contract. Many Federal officials see the computer as only an analytical tool. Federal officials are bothered by the difficulty of evaluating computer costs. Computer pricing policies of Federal agencies should be flexible and permit those pricing practices endorsed by the American Society of Civil Engineers. An architect/engineering (A/E) firm should decide how it is going to do the required design work on a Federal project. It is necessary to require that the most efficient, most accurate methods be used. The agency has the responsibility to assure that the A/E firm uses the right program, understands the program, and assumes full responsibility for the results of their analyses and for the decisions based on their analyses. Discussions during negotiations hopefully would prevent some erroneous assumptions about the use of computer aids. Questions for consideration include: whether agency concerns about over-use, misuse, and user loss of control of a job justify inhibiting and discouraging the use of computer-aided design methods; whether

computer capabilities, expertise, and experience should be evaluated when selecting firms for Federal design work; whether there are other unaddressed factors relating to the computer and its role which have a bearing on the alleged shortcomings in the Federal Government's A/E services contracting process; what factors should be considered when evaluating fee proposals; whether firms should only be allowed to use proven computer programs; whether the computer is being neglected as a design tool; and whether Federal agencies can continue to ignore the productivity potential of the computer in design.

115284

[Inhibitors to Computer Usage in Civil Engineering: The Federal Government Perspective]. May 13, 1981. 4 pp.

Speech before the First International Conference of Computing in Civil Engineering, New York, NY; by Ronald L. King, Senior Evaluator, GAO Procurement, Logistics, and Readiness Division.

Contact: Procurement, Logistics, and Readiness Division.

Abstract: Over the past 6 years, GAO has examined the use of computers in the construction industry, and it believes that computer technology offers a tremendous productivity-improving potential to that industry. However, building designers have remained reluctant to aggressively develop the full potential of the computer. Most of the factors which inhibit the further development of computer aids are management problems; two of the most important are (1) inadequate communications and professional interactions, and (2) deficiencies in the educational process. Finding out about the existence or availability of a program is often a major obstacle, and this lack of effective communication causes expensive duplication of effort. If the source of the software is a Federal agency, firms frequently face problems such as the timeliness of the agency's response to the request, the release of the program by the agency, and the price the agency assigns to the program. As long as potential users are not aware of and cannot conveniently find out what software is available or are unsure of its quality, they will continue to produce their own software at unnecessary expense. Given the organizational structure of the building industry, good communication and professional interaction are essential to the development of cost-effective integrated computer-aided systems. The other significant inhibitor to further advances in computer use is academic curricula. The general situation is that the educational system is not turning out students equipped with the tools needed to carry on their profession with modern technology and new methods. It is costly to acquire and keep current computer programs, to buy up-to-date computer equipment, and to acquire knowledgeable faculty; most schools do not have the funds readily available or are unable to make the long-term commitments required. However, the sooner architectural and engineering students are given adequate education in the capabilities of computers in design and their application, the sooner the potential of computer techniques can be realized.

115285

[Protest of Bid Rejection as Nonresponsive]. B-200890. May 22, 1981. 5 pp.

Decision re: Oregon Typewriter and Recorder Co.; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: Department of the Army: Corps of Engineers, Portland, OR; Oregon Typewriter and Recorder Co.

Authority: D.A.R. 2-401.1. B-192151 (1978). B-192279 (1978). B-193016 (1979). B-183795 (1975). B-195789 (1980).

Abstract: A firm protested the rejection of its bid under an Army Corps of Engineers invitation for bids (IFB) and the subsequent decision by the Corps to cancel the solicitation and readvertise. A

reasonable reading of the IFB disclosed a patent discrepancy in one of the listed items, and the protester brought the discrepancy to the attention of the procuring activity prior to bid opening. However, the Corps allegedly informed the firm that it would adjust the line item price after bid opening to compensate for the error. The protester submitted the apparent low bid but, upon technical evaluation, its equipment was found not to comply with solicitation requirements and its bid was rejected as nonresponsive. Subsequent to the filing of the firm's protest with GAO, the Corps initiated a review of the bids submitted and the solicitation specifications. It found that the error could not be cured by adjustment, that one specification had improperly restricted competition, and that other specifications as drafted did not accurately reflect its minimum needs. The IFB was therefore canceled and readvertised. The decision to cancel an IFB is an administrative matter, and the judgment of the contracting officer will not be challenged unless the protester can demonstrate that the decision was clearly arbitrary, capricious, or not supported by substantial evidence. In this case, there was no indication that the determination to cancel the IFB was arbitrary. GAO held that the Corps properly canceled the IFB since it did not reflect the agency's actual minimum needs. The issue of whether the protester's bid was responsive was not addressed since the proper cancellation of a solicitation renders academic a protest concerning award procedures involved under that solicitation. Accordingly, the protest was denied.

115333

[Missile System Review]. May 19, 1981. 6 pp. Testimony before the House Committee on Government Operations: Legislation and National Security Subcommittee; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the Comptroller General.

Organization Concerned: Department of the Air Force; Department of Defense; North American Air Defense Command.

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

Abstract: The North American Air Defense Command (NORAD) has been upgrading its computers since they became operational in 1966, because officials were aware that the missile warning and space surveillance system computers originally installed would not meet growing mission requirements for very long. In 1970, the Joint Chiefs of Staff (JCS) established a program for all Unified and Specified Commands to improve and standardize computers in the World Wide Military Command and Control System (WWMCCS). NORAD, as a Specified Command, was included. NORAD concluded that the computers planned for WWMCCS would not be adequate for mission requirements. This has proven to be the case, and the computer problems combined with fragmented and ineffective implementation management have undermined the NORAD development effort. GAO alerted the Air Force to the serious problems with NORAD development and recommended: (1) that NORAD be exempted from using future standard JCS computers; (2) that a redesign effort to replace the major systems with state-of-the-art equipment be launched; and (3) that a faulty power system be upgraded to protect critical computers. Effective action was not taken on the recommendations, and the Air Force accepted the deficient system in September 1979. Since that time, several significant missile warning system failures have occurred. In its most recent review, GAO found that: (1) problems with the NORAD computer are not in any way related to the Brooks Act requirements applicable to the procurement of computers; and (2) in establishing a centralized automatic data processing (ADP) management structure, NORAD appears to be following the logical approach that GAO has advocated in prior reports. The problems experienced by NORAD in its computer development program are primarily attributable to poor planning and management and the attempt to force-fit user requirements to a

particular type of equipment. This has become the rule rather than the exception with most Department of Defense ADP procurements.

115337

[Examination of Financial Statements of the Inter-American Foundation for Fiscal Years 1980 and 1979]. May 27, 1981. 5 pp. Report to Peter D. Bell, President, Inter-American Foundation; by Frank M. Zappacosta, Senior Group Director, GAO International Division.

Issue Area: Accounting and Financial Reporting: Operations, Financial Position, and Changes in Financial Position (2802).

Contact: International Division.

Budget Function: International Affairs: Conduct of Foreign Affairs (0152).

Organization Concerned: Inter-American Foundation.

Authority: 2 GAO 12.5c. 2 GAO 12.5a.

Abstract: GAO summarized some observations made during a recent audit of the Inter-American Foundation's fiscal year (FY) 1980 financial statements. The observations were not included in the GAO report to the Board of Directors. While these issues did not have a material effect on the fairness of the Foundation's financial presentation, they identified some areas in which better internal controls could improve the Foundation's operations and the timeliness of the GAO audit work. **Findings/Conclusions:** Neither of the two accounting manuals used by the Foundation fully meets the criteria established for accounting manuals. The manual for appropriated funds has not been updated to reflect major changes in the accounting system which occurred in FY 1980. The manual used for Social Progress Trust Fund (SPTF) accounting is current, but incomplete. Over the years, GAO has repeatedly pointed out the need for the Foundation to strengthen its controls over office furniture and equipment and has urged that appropriate property accounting and control procedures be developed. During the 1980 audit, several occurrences of this lack of control over property and equipment were noted. Accrual accounting principles were not consistently applied to ensure that all necessary accruals were recorded at the end of FY 1980. The Foundation's staff is responsible for reviewing grant audits conducted by public accountants and for performing internal audits of Foundation operations. However, during much of FY 1980, the audit staff consisted of only one auditor, who was required to spend most of his time on grant audits with little time for internal auditing. **Recommendation To Agencies:** The President of the Inter-American Foundation should direct that the Foundation develop and adopt formal property accounting and control procedures to ensure that the Government's investment in office furniture and equipment is accounted for in a reliable and systematic manner. These procedures should include provisions for taking a physical inventory of furniture and equipment at least once during each fiscal year, adjusting the accounting records and property control records to bring them into agreement with the results of the physical inventories, and periodically reconciling the property control records with the accounting records. The President of the Inter-American Foundation should direct that narrative descriptions of the system design and the purpose and content of each account be added to the Social Progress Trust Fund accounting manual to make it a more useful management tool. The President of the Inter-American Foundation should direct that a high priority be given to bringing the accounting manual up to date, using its present pattern of organization as a guide. The President of the Inter-American Foundation should direct that accrual accounting principles be consistently applied to all financial transactions.

115341

Need To Determine Whether Existing Federal Programs Can Meet the

Needs of Women Entrepreneurs. CED-81-90; B-202765. April 30, 1981. 19 pp. plus 1 appendix (6 pp.).

Report to Michael Cardenas, Administrator, Small Business Administration; by Henry Eschwege, Director, GAO Community and Economic Development Division.

Issue Area: Non-Discrimination and Equal Opportunity Programs: Non-Line-of-Effort Assignments (1051); Domestic Housing and Community Development: Federal Programs To Develop Viable Minority Group Firms (2121).

Contact: Community and Economic Development Division.

Budget Function: Nondiscrimination and Equal Opportunity Programs (1006).

Organization Concerned: Small Business Administration; Interagency Committee on Women's Business Enterprise.

Authority: Executive Order 12138. P.L. 95-507.

Abstract: GAO reviewed the actions taken by the Small Business Administration (SBA) and the Interagency Committee on Women's Business Enterprise to promote women entrepreneurs and to suggest ways to improve such activities. **Findings/Conclusions:** The SBA and the Interagency Committee have not given enough attention to using existing SBA and other Federal resources to meet the needs of women entrepreneurs. Their attention has been directed to designing new programs rather than determining whether existing Federal programs are or could be made responsible to women business owners. Many of the problems cited by women entrepreneurs are characteristic of small businesses and are not unique to women. On the other hand, social prejudices that were also identified, such as a credibility gap with contractors and bank loan officers, have undoubtedly intensified problems for some women. An Executive order requires that Federal departments take affirmative action in support of women's business enterprise through management, financial, and procurement assistance programs. The Interagency Committee was formed to help ensure that the order would be effectively executed, and the order directed SBA to support the Committee. An SBA Women's Business Enterprise Division was formed to give added visibility to SBA efforts to promote women's business enterprises, ensure that agency programs adequately considered the needs of women entrepreneurs, and provide staff support to the Interagency Committee. GAO found the lack of operating procedures to be a major problem for the Women's Business Enterprise Division. GAO also identified a need for better feedback from women receiving SBA assistance. GAO also found that the Interagency Committee has not provided adequate guidance to Federal agencies for implementing the Executive order. **Recommendation To Agencies:** The Administrator of the Small Business Administration (SBA) should direct the Associate Administrator for the Women's Business Enterprise Division to evaluate whether existing SBA programs are, or can be made, responsive to women entrepreneurs. The Administrator of the Small Business Administration (SBA) should direct the Associate Administrator for the Women's Business Enterprise Division to provide the Interagency Committee with the staff support necessary to revise the interagency guidelines and to develop a more structured reporting system for monitoring and coordinating agency activities. The Administrator of the Small Business Administration (SBA) should direct the Associate Administrator for the Women's Business Enterprise Division to prepare position descriptions and guidelines describing the specific responsibilities of the women's field coordinator. These guidelines should address any responsibility for coordinating or monitoring other agencies' activities. Moreover, procedures should be prepared, and a reporting system developed, to monitor the field coordinators' activities. The Administrator of the Small Business Administration (SBA) should issue a directive specifying the line of authority between the Women's Business Enterprise Division and the women's field coordinators. This directive should also provide guidance to the Women's Division regarding interaction with other SBA program offices. The Administrator of the Small Business

Administration (SBA) should direct the Associate Administrator for the Women's Business Enterprise Division to determine, in conjunction with the above evaluation, data requirements necessary to continually monitor the responsiveness of SBA programs to the needs of women business owners. When this determination is made, reporting forms should be modified, to the extent possible, to satisfy these data requirements. The Administrator of the Small Business Administration (SBA) should direct the Associate Administrator for the Women's Business Enterprise Division to establish procedures governing the Division's operation, including how it will interact with other SBA units.

115345

[Implementing a Data Handling Policy for Space Science Flight Investigations]. MASAD-81-34; B-203317. May 29, 1981. 3 pp.

Report to Alan M. Lovelace, Acting Administrator, National Aeronautics and Space Administration; by Walton H. Sheley, Jr., Director, GAO Mission Analysis and Systems Acquisition Division.

An update of PSAD-77-114, June 27, 1977, Accession Number 102740.

Issue Area: Procurement of Major Systems: Mission Agency Technology-Based Resources (3010).

Contact: Mission Analysis and Systems Acquisition Division.

Budget Function: General Science, Space, and Technology: Space Science, Applications, and Technology (0254).

Organization Concerned: National Aeronautics and Space Administration; National Aeronautics and Space Administration: Office of Space Science.

Authority: NASA Management Instruction 8030.3A.

Abstract: As a followup to an earlier report, GAO has completed a survey of the National Aeronautics and Space Administration's (NASA) handling of scientific data. The purpose of the survey was to evaluate the implementation and effectiveness of the new policy on handling data obtained from space science projects. NASA management instruction (NMI) and handbooks related to the acquisition and management of space science data were reviewed, and the implementation of the new policy was tested on four projects. **Findings/Conclusions:** Because none of the projects being managed under the new policy have been launched, GAO was not able to determine whether the policy is effective in enhancing the timely submission of data to the National Space Science Data Center. The data handling policy is not being implemented in a consistent manner. Under the new policy, each program scientist is responsible for insuring that the letter notifying investigators that they have been selected to participate in a space science investigation stipulates that he or she will contribute to the writing of a Project Data Management Plan before receipt of flight data. Only one of the projects in the GAO survey used notification letters containing the required language. It is the GAO opinion that specifying in the letter of notification the data handling obligations of all parties participating in a space science investigation is an essential first step in assuring effectiveness of the NASA May 1978 data handling policy. **Recommendation To Agencies:** The Administrator of the National Aeronautics and Space Administration should instruct all the Office of Space Science program scientists that they must strictly adhere to the principles and responsibilities that are set forth in NMI 8030.3A to assure more effective handling of data acquired from the space science projects.

115356

Better Software Planning Needed at the Air Force's Global Weather Central. AFMD-81-24; B-197338. February 24, 1981. Released June 1, 1981. 27 pp. plus 5 appendices (7 pp.).

Report to Rep. Jack Brooks, Chairman, House Committee on Government Operations; by Elmer B. Staats, Comptroller General.

Issue Area: Automatic Data Processing: Acquisition of ADP Resources Under the Brooks Act (0111).

Contact: Accounting and Financial Management Division.

Budget Function: Automatic Data Processing (1001).

Organization Concerned: Department of the Air Force; General Services Administration.

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

Authority: F.P.R. 1-4.1105(b), F.P.M.R. 101-35.206(c)(3).

Abstract: As part of a long-range program to improve the computer-based capabilities of the Air Force Global Weather Central (AFGWC), the Department of the Air Force insists that a series of sole-source procurements of general purpose computers in the present manufacturer's product line are in the Government's best interest. The Air Force believes that, by avoiding the competitive process, it can save \$30 million and minimize the technical risks associated with changing vendors. It wants to continue to do so until 1985 despite repeated General Services Administration (GSA) efforts to persuade it to use competitive procurement. **Findings/Conclusions:** GAO found that the decisions to retain and convert software were not based on life-cycle analyses or projected costs of the individual software components such as the weather models, data base manipulation system, and applications programs. GAO believes that much of the software may be obsolete or approaching obsolescence. In addition, the remaining life cycles for individual software components should have been projected, costed, and operationally and technically assessed for effectiveness into the late 1980's and documented to provide the basis for management procurement decisions. GAO found no life-cycle documentation for software which indicated that management considered the potential operational, technical, or financial benefits of competitive alternatives that included redesign, enhancement, replacement, or sharing of software. GAO believes that the Air Force's present sole-source efforts may be more costly than a competitive acquisition. Management's failure to insist on compliance with Federal policies that would have reduced the AFGWC technical dependence on the current manufacturer's product has resulted in undue pressures to remain with the manufacturer. GAO does not think that \$30 million is a valid estimate of the savings that can result from a sole-source procurement. Therefore, GAO does not believe that the Air Force has properly justified its plans to repeatedly upgrade the AFGWC general purpose computers on a sole-source basis. **Recommendation To Agencies:** The Administrator of the General Services Administration should require the Air Force to provide: (1) documentation for each significant software component in the current software inventory; (2) plans for new software for the period 1982-1992; (3) estimated costs and technical criteria that will be used to reduce dependence on the present manufacturer; (4) a long-range plan of the software sharing arrangements that it will propose and/or implement with other Federal agencies; and (5) a comparative analysis that shows estimates of the technical, financial, and operational advantages and disadvantages of sole-source and competitive acquisition over the life cycles of both the hardware and software.

115376

[Views of GAO on the Information Resources Management Principles Established by the Paperwork Reduction Act of 1980]. May 20, 1981. 13 pp.

Speech before the Records and Information Management Conference; by William J. Anderson, Director, GAO General Government Division.

Contact: General Government Division.

Organization Concerned: Office of Management and Budget.

Authority: Paperwork Reduction Act of 1980 (P.L. 96-511). Reports Act. Trans-Alaska Pipeline Authorization Act.

Abstract: The Paperwork Reduction Act of 1980 is landmark

legislation with tremendous potential for improving the Federal Government's information management activities. As an early supporter of the Act, GAO participated extensively in efforts leading to its passage. While the legislation initially stemmed from a growing concern about paperwork burdens imposed on the public, during the legislative process Congress recognized the broader issues associated with the collection, use, dissemination, and disposal of information and the new technology available to do those things faster, better, and cheaper. The management of data and information requires that appropriate policies be established and implemented and that structures be in place to permit data and information to be used as are other program and agency resources. Such management involves the application of paperwork, statistics, records management, and information technology techniques and tools in the collection, use, and disposition of data and information. Privacy, confidentiality, and freedom of information issues also need to be considered when managing data and information. The potential for savings due to increased efficiencies in Government should outweigh the initial costs of acquiring new information technology. The key elements of the Act include: (1) the establishment of a strong central management structure in the Office of Management and Budget (OMB), (2) the fact that departments and agencies are called upon to implement their charter of responsibilities, and (3) the assessment of opportunities for applying information technology to reduce costs and improve program operations. GAO will continue to be heavily involved in assessing for Congress the progress toward implementing the Act. Its reviews will focus on OMB and agency efforts to develop policies, establish organizational structures, and take advantage of opportunities to apply information technology for improved service delivery and reduced costs. Future reviews will also focus on the various tasks and deadlines mandated by the Act. A number of GAO jobs will focus on integrating the information management elements as well as continuing to perform reviews directed toward evaluating individual information management elements. Because the Act is a comprehensive structure for Federal information resources management, GAO intends to do its part to make it work.

115426

[The Navy Is Not Adequately Protecting the Government's Investment in Materials Furnished to Contractors for Ship Construction and Repair]. PLRD-81-36; B-200353. June 9, 1981. 17 pp. plus 1 enclosure (1 p.).

Report to John F. Lehman, Secretary, Department of the Navy; by Donald J. Horan, Director, GAO Procurement, Logistics, and Readiness Division.

Issue Area: Internal Auditing Systems: Management Control Systems in Federal Agencies for the Prevention of Fraud and Abuse (0206); Logistics Management: Improvement of Inventory Management at the User and Retail Level (3813).

Contact: Procurement, Logistics, and Readiness Division.

Budget Function: National Defense: Department of Defense - Military (except procurement and contracts) (0051).

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

Authority: NAVSEA Instruction 4341.1.

Abstract: The Navy provides billions of dollars of Government-furnished materials (GFM) to contractors for use in constructing, overhauling, and repairing Navy ships. GFM includes parts, components, assemblies, raw and processed materials, and supplies that are attached to or incorporated into ships. Various Navy commands either own or acquire the materials and issue them to the contractors as part of the contractual agreement. Responsibility for monitoring these materials is highly fragmented among Naval Sea Systems Command (NAVSEA) activities in Washington, D.C., and local Supervisors of Shipbuilding, Conversion, and Repair (SUPSHIP's) located throughout the United States.

Findings/Conclusions: The Navy does not know how much GFM is in its contractors' possession because there are no overall financial or other management systems to account for these materials. No person or office is either responsible or accountable for overall protection of the Government's investment in GFM which the Navy provides to contractors. Further, the NAVSEA focal point for SUPSHIP operations has not ensured that SUPSHIP's carry out their responsibilities for managing GFM in accordance with Defense and Navy policies and regulations. Of the four SUPSHIP's visited by GAO, no two were carrying out the basic regulations and instructions for GFM management in the same manner. As a result, SUPSHIP management of GFM varied widely in effectiveness. The one SUPSHIP that had the most effective management of GFM used an in-house computerized monitoring system and forced contractors to follow Defense Acquisition Regulations. The failure of the other three SUPSHIP's to fully enforce regulations led to inaccuracies and inefficiencies in contractors' GFM control systems, caused excess items to be held for extended periods of time, and inadequately protected the Government's interest.

Recommendation To Agencies: The Secretary of the Navy should evaluate the Supervisors of Shipbuilding, Conversion, and Repair to ensure property administrators are enforcing Defense Acquisition Regulations requirements and ensuring the reliability of contractors' records through periodic inventories, onsite audits, and unscheduled inspections. The Secretary of the Navy should study the Seattle and Naval Sea Systems Command computerized monitoring systems to determine which is the most effective and economical for Supervisors of Shipbuilding, Conversion, and Repair applications. The Secretary of the Navy should develop an information system to provide inventory managers visibility over government furnished materiel in the possession of Supervisors of Shipbuilding, Conversion, and Repair and contractors. The Secretary of the Navy should develop a system for maintaining overall financial and logistics data to control government furnished materiel. The Secretary of the Navy should ensure that government furnished materiel redistribution is done in the most timely and economical manner.

115439

[Protest of Agency Refusal To Permit Second Benchmark Attempt]. B-202316. June 8, 1981. 4 pp.

Decision re: Burroughs Corp.; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: Burroughs Corp.; Department of the Treasury.

Authority: 41 C.F.R. 1-3.805-1(b). 50 Comp. Gen. 547. B-183532 (1975). B-198876 (1980). B-195982.2 (1981). B-202196 (1981).

Abstract: A firm protested against any award under a request for proposals (RFP) for eight computer systems. The protester had been eliminated from the competition because it failed to pass the benchmark test. The protester requested a second chance to pass the test, but was refused on the grounds that there was no promise of a second attempt and a second try would prejudice the other competitors. The protester stated that the prevalent practice in computer procurements is to allow reruns of benchmarks. It indicated that it expended a great deal of effort in preparing for the benchmark, that the cause for the failure was correctable, and that it could meet the requirements. The protester argued that the agency unreasonably applied its standard for successfully completing the benchmark and that the reason given for its disqualification was not adequate grounds for default. It contended that, since its technical proposal was acceptable, a second attempt to pass the benchmark would be appropriate. The agency explained that the determination not to give the firm a second attempt at the benchmark was made after careful consideration of the competitive requirements, the RFP provisions, the availability of its discretion, the need for

flexibility, fairness, and the integrity of the procurement process. It believed that permitting second attempts encourages marginal first efforts. An agency's determination to exclude a proposal from the competitive range is primarily a matter for agency discretion, which GAO will not question when the agency has a reasonable basis. GAO found that the RFP notified offerors of the importance of passing the benchmark, the RFP and benchmark manual adequately communicated the benchmark requirements, the protester did not successfully compete, and offerors were not promised a second benchmark attempt. GAO shared the agency's concern that a second attempt by the protester would require second attempts by other competitors who failed, thus delaying the procurement and doubling the benchmarking costs. It would not be proper to permit a second benchmark attempt on the basis of system modifications. The failure was system related, the protester was promptly informed of its failure, the firm tried unsuccessfully to correct the failure, and a major portion of the protester's benchmark would have to be rerun. Although GAO recommends that, wherever practicable, vendors be permitted a second benchmark attempt, GAO had no basis to disturb this determination.

115446

Logistics Management: Issues for Planning. PLRD-81-32. June 8, 1981. 55 pp. plus 1 appendix (4 pp.).

Staff Study by Donald J. Horan, Director, GAO Procurement, Logistics, and Readiness Division.

Issue Area: Logistics Management (3800).

Contact: Procurement, Logistics, and Readiness Division.

Budget Function: National Defense: Department of Defense - Military (except procurement and contracts) (0051).

Organization Concerned: Department of Defense.

Authority: Property and Administrative Services Act. Defense Cataloging and Standardization Act. Interstate Commerce Act, Part 1. P.L. 81-216. P.L. 94-519. 10 U.S.C. 2701. 10 U.S.C. 3302.

● **Abstract:** The Federal Government owns many billions of dollars of material subject to logistics management functions ranging from determining and satisfying needs to disposal of material no longer needed. GAO examined the current and emerging issues relating to the Government's management of these functions. **Findings/Conclusions:** The logistics management issue area encompasses all of those functions that are required as a result of the Government's ownership or use of property other than real property. Consequently, it includes such functions or processes as: (1) determining and satisfying needs; (2) managing inventories; (3) storage and preservation; (4) distribution and transportation; (5) utilization; (6) maintenance and repair; (7) disposal; and (8) cataloging and standardization. Effective and efficient management of logistics functions is, to a large degree, dependent upon establishing and implementing suitable policies, doing adequate front-end planning for logistics support of major equipment systems, maintaining accurate and useful management information systems, and independently reviewing operations and identifying needed improvements. The importance of this issue area is obvious when one considers the magnitude of the dollars involved and the fact that the way the Government manages its material affects the cost and effectiveness of virtually all Government programs. Many of the problems pertinent to this issue area are grounded in parochialism and resistance to change. Often new concepts of performing various functions are accepted on a theoretical basis, but little emphasis is given to getting them implemented. The magnitude of this issue area is not likely to change substantially during the next 3 to 5 year period.

115448

Cost Cutting Measures Possible if Public Health Service Hospital System Is Continued. HRD-81-62; B-203221. June 10, 1981. 36 pp.

plus 1 appendix (8 pp.).
Report to Congress; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Health Programs: Health Care Costs (1208).

Contact: Human Resources Division.

Budget Function: Health: Health Care Services (0551).

Organization Concerned: Department of Health and Human Services; Public Health Service.

Congressional Relevance: Congress.

Authority: Medical Care Recovery Act (P.L. 87-693).

Abstract: GAO reviewed the Public Health Service (PHS) policies and procedures for: (1) determining the eligibility of seamen for free health care as PHS beneficiaries; (2) obtaining reimbursement for care provided to beneficiaries for injuries due to negligence of third parties and for care provided in community facilities to individuals who are not beneficiaries; and (3) managing a program under which PHS contracts with private health care providers. After the completion of the GAO review, the President proposed that Congress discontinue the PHS hospital system to provide care for sick and disabled seamen. Prompt enactment of the President's proposal would eliminate the need for the changes to the hospital system which are recommended in this report. **Findings/Conclusions:** Individuals claiming to be seamen and seeking health care as PHS beneficiaries must present evidence of eligibility, but GAO noted that PHS hospital and clinic staffs did not require all persons to furnish documented evidence of eligibility, were lenient in reviewing evidence submitted, and rarely verified the accuracy of evidence given. As a result, some patients who were not eligible beneficiaries were provided health care. PHS officials said that training of hospital admissions personnel is needed to correct this management weakness. No practical means exists to verify the accuracy of documented evidence of seamen eligibility based on the current eligibility criteria. The Medical Care Recovery Act established the Government's right to recover costs of medical care provided to persons as a result of negligence of third parties. Hospitals generally were not attempting to identify patients who were treated in PHS facilities or by private health providers for injuries incurred under tort conditions. Little collection action was taken on cases referred for collection. On many of these cases, the statute of limitations has expired. The Government could also recover millions of dollars for health care provided for patients who have some form of health insurance. Hospitals were providing free care to community residents who were not entitled to free care but were expected to reimburse the hospitals based on their ability to pay. PHS has little control over the volume, cost, or quality of services provided under the contract care program. **Recommendation To Congress:** Congress should amend the Federal Medical Care Recovery Act to authorize recovery of health care costs from third-party resources when providing care under circumstances not involving tort claims. **Recommendation To Agencies:** The Secretary of Health and Human Services should require the Public Health Service (PHS) to require the hospitals to effectively monitor and transfer PHS beneficiaries from private hospitals to PHS facilities when medically feasible. The Secretary of Health and Human Services should direct the Public Health Service to designate a unit in each hospital specifically responsible for referring all cases in which care is provided to beneficiaries for injuries incurred under tort conditions to regional attorneys for collection under the terms of the Federal Medical Care Recovery Act. The Secretary of Health and Human Services should direct the Public Health Service (PHS) to designate a unit in each hospital specifically responsible for verifying ability to pay and obtaining payment from persons treated at PHS facilities but not entitled to free care as PHS beneficiaries. The Secretary of Health and Human Services should require the Public Health Service to monitor contract physician practices through regular site visits and medical audits and terminate contracts with providers who abuse the program. The Secretary of Health and Human Services should require the Public

Health Service to implement an improved information system to assist program managers in managing the contract health care program. The Secretary of Health and Human Services should require the Public Health Service (PHS) to establish controls over hospital admissions and consultations that contract physicians order at PHS expense. The Secretary of Health and Human Services should require the Public Health Service to develop criteria for the location, number, selection, and payment of contract providers. The Secretary of Health and Human Services should direct the Public Health Service (PHS) to designate a unit in each hospital specifically for obtaining third-party resource data from all patients treated by or at the expense of PHS. The Secretary of Health and Human Services should direct the Public Health Service (PHS) to comply with established procedures for reviewing data submitted by individuals claiming to be seamen and seeking health care from PHS. If PHS hospitals and clinics lack trained admissions staff, PHS should be directed to provide such training.

115467

Millions Can Be Saved by Improving the Productivity of State and Local Governments Administering Federal Income Maintenance Assistance Programs. AFMD-81-51; B-202884. June 5, 1981. 42 pp. plus 5 appendices (27 pp.).

Report to Congress; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Income Security and Social Services: Payment Processes (1309); National Productivity: Restructuring the Federal Grants Systems To Enhance Its Impact on Productivity (2908).

Contact: Accounting and Financial Management Division.

Budget Function: Income Security: Unemployment Insurance (0603).

Organization Concerned: Department of Health and Human Services; Department of Labor; Office of Management and Budget; Department of Agriculture; Office of Personnel Management.

Congressional Relevance: Congress.

Authority: Social Security Act. Intergovernmental Personnel Act of 1970. Federal Grant and Cooperative Agreement Act (P.L. 95-224). Food Stamp Act of 1977. P.L. 96-249.

Abstract: GAO reviewed three State-administered Federal income maintenance programs whose administrative costs are fully paid or shared by the Federal Government: the Unemployment Insurance (UI), Aid to Families with Dependent Children (AFDC), and Food Stamp programs. The objective of the review was to demonstrate that many opportunities exist for improving productivity in State and local management of Federal income maintenance programs, and that these improvements can reduce costs and improve efficiency and enhance program effectiveness. In addition, changes needed in these Federal assistance programs to promote productivity improvement were identified. **Findings/Conclusions:** GAO identified potential savings of millions of dollars associated with the use of inefficient procedures by State and local governments administering these programs. Federal methods for allocating and distributing funds in the income maintenance assistance programs reviewed neither reward nor encourage productivity improvements. Instead, these systems serve primarily as mechanisms for justifying how limited resources are allocated to the States, with little, if any, regard as to how efficiently these resources are used. Neither the Department of Health and Human Services (HHS) nor the Department of Agriculture has implemented approaches to help States determine staff needs or control administrative spending in the AFDC and Food Stamp programs. The Department of Labor has established the Cost Model Management System in an effort to make UI program administration more efficient, control administrative costs, and provide technical assistance to the States. Although conceptually sound, poor management, weak budget controls, and a lack of incentives undermine the system, causing it to fall far short of its goals. Few Federal assistance programs have

systems to measure and improve productivity. Moreover, the Federal assistance system generally provides no incentive to States or their employees to improve productivity. The Office of Management and Budget and the Office of Personnel Management are taking the lead in efforts to better coordinate Federal assistance policies and to improve private sector productivity. **Recommendation To Agencies:** The Director of the Office of Management and Budget should require, where appropriate through the budget process, that Federal agencies develop systematic approaches to help State and local governments improve their productivity in administering Federal assistance programs and that agencies use the data generated by these systems to justify future budget requests. The Secretaries of Health and Human Services and Agriculture should develop and implement systematic approaches to measure, analyze, and improve the productivity of State and local governments administering the Aid to Families with Dependent Children and Food Stamp programs. The Secretaries of Labor, Health and Human Services, and Agriculture should work with States, through technical assistance programs, to eliminate inefficient procedures and identify other opportunities for improving the productivity in administering these programs. The Secretary of Labor should take actions necessary to correct deficiencies in the Cost Model Management System and to refine the system as a productivity improvement program. Corrective actions needed include (1) improving control over both the cost model studies and operational and cost improvement projects and (2) using the system in the budget process. The Secretaries of Labor, Health and Human Services, and Agriculture should report to the Office of Management and Budget on successful incentive systems for State and local governments so that effective incentives can be shared and transferred to other assistance programs. The Secretaries of Labor, Health and Human Services, and Agriculture should seek authority from Congress to develop and fund demonstration projects testing approaches for providing States incentives for making productivity improvements in the Unemployment Insurance, Aid to Families with Dependent Children, and Food Stamp programs. The Director of Office of Personnel Management should work with Federal agencies, overseeing assistance programs that are administered by State and local governments, to improve and monitor those agencies' technical assistance efforts in productivity improvement. The Director of the Office of Personnel Management should place priority on efforts to assist State and local governments develop measurement and incentive programs for individuals and managers to improve their administration of Federal assistance programs. The Director of the Office of Management and Budget should develop, with the assistance and support of the Office of Personnel Management, an interagency program to explore the potential for establishing incentive systems in Federal assistance programs for State and local governments. Participants in this effort should include representatives from State and local governments and appropriate public interest groups. The Secretaries of Health and Human Services and Agriculture should use the data generated by those systems to allocate administrative funds to States.

115477

[Protest Against Solicitation Provision]. B-202022. June 10, 1981. 4 pp.

Decision re: Sperry Corp.: Sperry Flight Systems; by Harry R. Van Cleve, Acting General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: Sperry Corp.: Sperry Flight Systems; Department of the Air Force: Warner Robins Air Logistics Center, GA.

Authority: 4 C.F.R. 20.2(a). B-193527 (1979). B-187605 (1977). B-199445 (1980).

Abstract: A firm protested a solicitation provision of a request for

technical proposals (RFTP) issued by the Department of the Air Force. The firm contended that it was excluded from competition by an overly restrictive specification and that it was fully qualified to compete for this contract. The firm requested that the Air Force delete this requirement from the RFTP. However, step one of the solicitation was issued without the change being made. This issuance was notice of initial adverse agency action, and the protester had 10 days to file a protest with GAO. The protest was not filed within the required timeframe and was therefore untimely. Accordingly, the protest was dismissed.

115485

[Internal Revenue Service's Efforts Against Illegal Tax Protesters]. June 10, 1981. 53 pp. plus 10 appendices (11 pp.).

Testimony before the House Committee on Government Operations: Commerce, Consumer and Monetary Affairs Subcommittee; by William J. Anderson, Director, GAO General Government Division.

Contact: General Government Division.

Organization Concerned: Internal Revenue Service; Department of Justice: Tax Division.

Congressional Relevance: House Committee on Government Operations: Commerce, Consumer and Monetary Affairs Subcommittee.

Authority: Tax Reform Act of 1976.

Abstract: An illegal tax protester is a person who advocates and/or participates in a scheme with broad exposure that results in the illegal underpayment of taxes. In the past few years, the illegal tax protest movement has grown significantly. It alone poses a threat to the Nation's voluntary compliance tax system. To determine the nature and extent of the illegal tax protest problem and to evaluate the effectiveness of the Internal Revenue Service's (IRS) efforts to deal with the problem, GAO reviewed the: (1) IRS procedures for identifying illegal tax protesters and processing and controlling cases that IRS placed in its illegal tax protester program, (2) IRS management information system as it pertained to illegal tax protesters, and (3) coordination between IRS and the Department of Justice's Tax Division. IRS has taken some important actions to counter the growing tax protest movement, including implementing a nationwide program to identify and investigate tax protesters. It is essential that IRS demonstrate to protesters and to the taxpaying public that it can and will aggressively pursue protest cases to a timely conclusion, thus assuring that these persons carry their tax responsibility in accordance with existing laws. Due to various limitations and weaknesses in the IRS detection system, its information on the extent of the illegal tax protest problem is understated. Illegal protester cases have not been handled as timely or effectively as might be expected of a priority effort. Other factors which reduce the IRS effectiveness in dealing with protesters include: (1) cases are not distinguished by their potential deterrent significance; (2) IRS is not structured to ensure that protester cases get adequate management attention and support; (3) IRS does not have an overall approach or strategy for dealing with protesters; and (4) the IRS management information system is not sufficient for monitoring protester cases and measuring program results. IRS needs to improve its ability to identify illegal tax protesters. It also needs to improve its efforts to bring protesters into compliance by investigating them in a more timely and effective manner. Additionally, IRS needs to develop an overall strategy and to provide for collateral information to target its resources better and to maximize their deterrent effect on the protester problem.

115543

[FAA Air Traffic Control Computer Modernization Program]. June 17, 1981. 12 pp.

Testimony before the House Committee on Science and Technology: Transportation, Aviation and Materials Subcommittee; by

Donald L. Scantlebury, Director, GAO Accounting and Financial Management Division.

Contact: Accounting and Financial Management Division.

Organization Concerned: Federal Aviation Administration.

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

Authority: OMB Circular A-71.

Abstract: Comments were presented on the Federal Aviation Administration's (FAA) Air Traffic Control Computer Modernization Program. The comments were based on the extensive review conducted by the Senate investigations staff, the GAO analysis on the FAA reply to the Senate report, the GAO report on direct replacement of economically obsolescent and outmoded computers in the Federal Government, and lessons learned from GAO reviews of other large Government computer system acquisitions. FAA officials had proposed acquiring a new \$2.8 billion en route computer system sometime in the 1980's. In its report, the Senate investigations staff found serious management and planning deficiencies in the en route air traffic control computer system. The Senate report contained recommendations to FAA. FAA was directed to report its actions on the recommendations to the appropriate committees by specific milestone dates. The FAA reply projects a 3- to 4-year milestone schedule for near term computer system improvements and analysis of direct replacement of the current computer system. This schedule is inconsistent with Senate committee concerns and recommendations. GAO found that it is costing the Government more to continue using outmoded computers it now owns than it would cost to lease new, up-to-date computers. To make an adequate and informed decision regarding near term direct replacement, GAO believes FAA needs to identify the full cost and all implications of simply maintaining the current system in terms of operations, maintenance, and software. GAO believes FAA should immediately initiate action to determine whether to buy a near term direct replacement system. With better assurance of adequate equipment support, FAA can then adequately consider and plan the air traffic needs of the 1990's and beyond. GAO found that FAA has not implemented the parts of the planning and resources allocation order that apply to policy, mission analysis, long range planning, and program performance and evaluation. GAO believes the Government clearly needs a chartered, Federal computer service center to provide managers with managerial and technical system development expertise. In addition, GAO has developed a structured management approach for computer systems development. This framework of principles and procedures represents essential elements of management control and are the product of extensive analyses of management weaknesses.

115551

[EDP Audit Career Paths]. June 21, 1981. 48 pp.

Speech before the International Conference, Electronic Data Processing Auditors Association: National Capitol Area Chapter; by Frederick Gallegos, GAO Evaluator, GAO Field Operations Division: Regional Office (Los Angeles).

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

Organization Concerned: Electronic Data Processing Auditors Association: National Capitol Area Chapter.

Authority: Foreign Corrupt Practices Act of 1977. Privacy Act of 1974.

Abstract: The career paths for the electronic data processing (EDP) auditor have recently expanded in such a manner as to make this profession one of the most widely publicized and sought after in the Government system. With the advent of new technology, the need for an efficient and speedy method to deal with the voluminous paperwork associated with the Government has been highlighted. The traditional methods of accounting for expenditures and

revenues are no longer sufficient to deal with the problem. The solution lies in a combination of future technology and the evolution of today's auditor into the information systems auditor of tomorrow. The EDP auditing skills needed by the year 2000 may require extensive knowledge in the following areas: telecommunications; teleprocessing; microcircuitry; firmware; embedded systems technology; and laws involving privacy, security and fraud, interstate data transfer, and international data transfer. All of this will require an identification of career paths for the EDP auditor, an identification of necessary skill levels, training and career development plans, and selection criteria for training courses. There must be a concerted effort to ensure that the advanced technology of tomorrow will have the skilled personnel needed to effectively use it.

115582

[Protest of AID Contract Award]. B-201166. June 23, 1981. 11 pp. Decision re: Delta Systems Consultants, Inc.; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: Delta Systems Consultants, Inc.; NTS Research Corp.; Agency for International Development.

Authority: 55 Comp. Gen. 60. 56 Comp. Gen. 934. B-195990 (1980). B-200482 (1981). B-189573 (1979). B-191346 (1979). B-196279 (1980). B-194279 (1979). B-200672 (1980). B-196442 (1980). B-185884 (1976). B-202435 (1981).

Abstract: A firm protested the award of a cost-plus-fixed-fee contract issued by the Agency for International Development (AID). The small business set-aside was to secure the necessary modifications and disseminate the U.S. Census Bureau's computer editing system to all interested Aid countries and to train the appropriate personnel in these countries. The protester stated that, in view of its experience, its proposal was superior to those of its competitors and, therefore, the contract should have been awarded to it. Specifically, the protester alleged that AID selected the awardee prior to the submission of best and final offers, at least two members of the evaluation committee were biased against it, and AID officials took purposive action during the award process when they denied the protester an equal opportunity to secure the contract by giving favorable treatment to the protester's competitors. Finally, the protester alleged that the awardee was probably not a small business concern as required by the solicitation. An examination of the evaluation summaries and scoresheets revealed that the protester's proposals lacked sufficient detail on material matters, even though this deficiency was pointed out during oral discussions. The record showed that there was no preselection, nor did it support the allegation that two members of the evaluation committee were biased against the protester. In support of its allegation that purposive actions were taken by AID officials that denied the protester an equal opportunity to secure the contract, the protester claimed that no effort was made to rate its best and final offer. Although best and final offers were not formally rescored, the record showed that all best and final offers were reevaluated by the evaluation committee. The allegation concerning the awardee's small business status was not considered since only the Small Business Administration has the authority to conclusively determine a small business concern's size status. Accordingly, the protest was denied in part and dismissed in part.

115596

[IRS Can Reduce Processing Costs by Not Transcribing Cents Data From as Many Lines on Tax Returns]. GGD-81-84; B-202441. June 19, 1981. 4 pp.

Report to Roscoe L. Egger, Jr., Commissioner, Internal Revenue Service; by William J. Anderson, Director, GAO General Government Division.

Issue Area: Tax Administration: Processing Tax Returns and Accounting for Tax Receipts (2754).

Contact: General Government Division.

Budget Function: General Government: Tax Administration (0807).

Organization Concerned: Internal Revenue Service.

Authority: Tax Reform Act of 1976 (P.L. 94-455).

Abstract: GAO reviewed the Internal Revenue Service's (IRS) service center processing system to identify ways in which IRS can process individual tax returns more accurately and efficiently. **Findings/Conclusions:** GAO determined that one way for IRS to reduce processing costs is to stop transcribing cents data from as many lines on the individual tax returns and supporting schedules as it presently does. Achieving these processing cost reductions will require a change in present table column headings and modifications to returns processing procedures. **Recommendation To Agencies:** The Commissioner of IRS should reinstate the pre-1976 wording for the 1981 tax table column headings except for taxpayers whose adjusted gross income is exactly \$20,000. The Commissioner of the IRS should proceed with the necessary modifications to the returns processing procedures.

115598

[Greater Use of Satellite Telecommunications To Link ADP Facilities Could Save Millions]. EMD-81-102; B-203691. June 19, 1981. 4 pp.

Report to James B. Edwards, Secretary, Department of Energy; by J. Dexter Peach, Director, GAO Energy and Minerals Division.

Issue Area: Automatic Data Processing: Effectively Conducting Major ADP Systems Acquisitions (0113).

Contact: Energy and Minerals Division.

Budget Function: Automatic Data Processing (1001).

Organization Concerned: Department of Energy.

Authority: OMB Circular A-76.

Abstract: A review was conducted of the Department of Energy's (DOE) planning and acquisition of automatic data processing (ADP) equipment. **Findings/Conclusions:** During its review, GAO noted that DOE needs to strengthen its ADP acquisition planning procedures to ensure that its computing requirements are met in a cost-effective manner. Several weaknesses were identified in certain aspects of DOE procurement plans to acquire a major scientific computing system for its research and development work. The GAO review showed that DOE has not fully considered using available satellite telecommunication data processing capabilities, a less costly alternative. Although DOE procedures require that written justifications for ADP equipment include information on each of these requirements, the review shows that they were not discussed in the justification submitted by the laboratories involved. There is no evidence that appropriate studies have been performed to evaluate the feasibility of alternative approaches. Satellite communications which provide the requisite speed for rapid data transmission were commercially available. Costs would be lower using these systems rather than using the incumbent service. DOE questioned the present technological feasibility of using this matter. In view of the potential cost benefits of using satellite technology, it is the opinion of GAO that ADP equipment not be completed until all alternatives are fully evaluated and documented. DOE must fully consider satellite technology in meeting its future computing requirements. **Recommendation To Agencies:** The Secretary of Energy should not complete procurement actions to acquire large-scale automatic data processing equipment for the Albuquerque laboratories until all alternatives to meeting computing needs are fully evaluated and documented. The Secretary of Energy should fully consider satellite technology in meeting its future computing requirements.

115608

Weak Management in Animal Disease Control Program Results in Large Economic Losses. CED-81-96; B-203585. June 24, 1981. 34 pp. plus 7 appendices (15 pp.).

Report to John R. Block, Secretary, Department of Agriculture; by Henry Eschwege, Director, GAO Community and Economic Development Division.

Issue Area: Food: Adaptability of the Food Production System To Maintain Productivity Under Changed Conditions (1728).

Contact: Community and Economic Development Division.

Budget Function: Agriculture: Agricultural Research and Services (0352).

Organization Concerned: Department of Agriculture; Animal and Plant Health Inspection Service; Animal and Plant Health Inspection Service: Veterinary Services.

Abstract: The U.S. Department of Agriculture (USDA) Animal and Plant Health Inspection Service is responsible for conducting regulatory and control programs to protect and improve the Nation's animal and plant resources. The Service has two basic units: Veterinary Services, and Plant Protection and Quarantine. GAO reviewed the Veterinary Service's Brucellosis Eradication Program to determine whether improvements could be made.

Findings/Conclusions: Progress in the Brucellosis Eradication Program has been impeded because several disease control measures have not been implemented effectively. Some animals sold at livestock markets and identified as infected could not be traced to their herds of origin because of inadequate control over the collection of ownership information and the identification tagging of animals. Herds were not always tested in time to assure that infection was expeditiously identified. Controls were not always used to make sure that all animals in quarantined herds were accounted for from test to test so that any infection was identified as quickly as possible. Field personnel had not always followed procedures to locate herds exposed to disease by cattle purchased from herds subsequently found to be infected. While field personnel often attributed these operational shortcomings to lack of industry cooperation or personnel shortages, GAO found that weaknesses in the management systems were a primary cause of ineffective implementation of disease control measures. The management systems do not provide assurance that field personnel and each organizational unit know what is expected of them in implementing these measures, nor do they provide guidance for measuring performance regarding these expectations. **Recommendation To Agencies:** The Secretary of Agriculture should direct the Administrator of the Animal and Plant Health Inspection Service to develop instructions covering the operations necessary to assure that disease control measures are properly implemented and, in conjunction with cooperating State agencies, provide the instructions to all field personnel. The Secretary of Agriculture should direct the Administrator of the Animal and Plant Health Inspection Service to resubmit the USDA draft bill authorizing civil penalties and, if it is enacted: (1) establish heavier penalties for those who repeatedly circumvent disease control regulations; and (2) assure that penalties exceed the cost of complying with laws and regulations. The Secretary of Agriculture should direct the Administrator of the Animal and Plant Health Inspection Service to strengthen enforcement activities by (1) creating a separate line function for compliance personnel; (2) requiring closer coordination of field investigations; and (3) forming a cadre of personnel with the necessary training and experience to effectively pursue cases of improper health certifications by private veterinarians. The Secretary of Agriculture should revise the Brucellosis Eradication Uniform Methods and Rules to include dealer recordkeeping provisions as a consideration in certifying a State's disease status. The Secretary of Agriculture should direct the Administrator of the Animal and Plant Health Inspection Service to collect and analyze information regarding the effects of extending the test period to include the recognized incubation period, including (1) any increase in the number of infected animals

identified; and (2) any increase in cost to herd owners. The Secretary of Agriculture should direct the Administrator of the Animal and Plant Health Inspection Service to formulate cooperative agreements which clearly show lines of authority and responsibility for program functions at each organizational level for both State and Veterinary Services personnel. The Secretary of Agriculture should direct the Administrator of the Animal and Plant Health Inspection Service to modify the automated data system so that it can provide summary and exception information reflecting the degree to which disease control measures are properly implemented by each organizational unit and install the automated data system in States having a high incidence of animal disease. The Secretary of Agriculture should direct the Administrator of the Animal and Plant Health Inspection Service to establish goals that emphasize improved implementation of disease control measures.

115609

[Improvements Needed in DOE's Efforts To Disseminate Solar Information]. EMD-81-101; B-200868. June 24, 1981. 12 pp.
Report to James B. Edwards, Secretary, Department of Energy; by J. Dexter Peach, Director, GAO Energy and Minerals Division.

Issue Area: Energy: DOE Plans To Help Commercialize Renewable Energy Resources (1633).

Contact: Energy and Minerals Division.

Budget Function: Energy: Energy Supply (0271).

Organization Concerned: Department of Energy.

Authority: Solar Energy Research, Development, and Demonstration Act of 1974 (P.L. 93-473).

Abstract: GAO recently completed a review of the Department of Energy's (DOE) efforts to disseminate information on solar energy technologies. Since 1979, DOE has been operating a national solar information network comprised of various DOE funded organizations which disseminate solar information. **Findings/Conclusions:** Although some of the guiding principles in establishing this network were to eliminate overlapping services, user frustration and confusion, and duplication of effort, GAO found that some of these problems still exist. Specifically, it found: (1) overlapping and duplicative inquiry and referral services, (2) indications that the network is confusing the public and those charged with disseminating solar information, and (3) duplication of data base information. In addition to the national solar information network, there are other DOE organizations which, as a part of their broad information activities, disseminate information on solar energy technologies. The solar information dissemination activities of these other organizations can further contribute to the problems stated. **Recommendation To Agencies:** The Secretary of Energy should consolidate, where possible, the inquiry and referral services of DOE organizations which disseminate solar energy information to minimize overlapping and duplicative services. The Secretary of Energy should require that DOE organizations involved in disseminating solar information keep complete and uniform records on the volume and type of solar information disseminated so that DOE management can monitor and evaluate such activities to ensure that future overlapping and duplicative services do not occur. The Secretary of Energy should merge DOE solar data bases so that duplicative information is eliminated.

115647

Family Planning Clinics Can Provide Services at Less Cost but Clearer Federal Policies Are Needed. HRD-81-68; B-203522. June 19, 1981. 57 pp. plus 3 appendices (15 pp.).

Report to Sen. Jeremiah Denton, Chairman, Senate Committee on Labor and Human Resources: Aging, Family and Human Services Subcommittee; Rep. Henry A. Waxman, Chairman, House Committee on Energy and Commerce: Health and the Environment Subcommittee; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Health Programs: Grantees and Contractors Providing Treatment Services (1215).

Contact: Human Resources Division.

Budget Function: Health: Health Care Services (0551).

Organization Concerned: Department of Health and Human Services; Public Health Service: Deputy Assistant Secretary for Population Affairs; Health Services Administration: Bureau of Community Health Services; Department of Health and Human Services: Office of Family Planning.

Congressional Relevance: House Committee on Energy and Commerce: Health and the Environment Subcommittee; Senate Committee on Labor and Human Resources: Aging, Family and Human Services Subcommittee; Rep. Henry A. Waxman; Sen. Jeremiah Denton.

Authority: Family Planning Services and Population Research Act (P.L. 91-572). Social Security Act. Social Security Amendments of 1967 (P.L. 90-248). Public Health Service Act (42 U.S.C. 300). Economic Opportunity Amendments of 1967 (P.L. 90-222).

Abstract: In fiscal year 1980, the Department of Health and Human Services (HHS) spent about \$375 million for family planning services and contraceptive supplies through several different programs. GAO reviewed several aspects of the family planning program authorized by the Public Health Service Act. **Findings/Conclusions:** The family planning clinics reviewed generally provided the medical services required by HHS. However, HHS guidelines recommended or required too many clinic revisits by women using oral contraceptives, education that does not appear to be needed by all clients, and routine medical tests that do not seem to be necessary for all clients. Many of the clinics reviewed were performing tests and examinations not required by HHS or professional medical standards. Some of these HHS policies and clinic practices unnecessarily add to program cost and contribute to long waits for appointments and long office visits at some clinics, perhaps deterring initial or continuing participation in the program. Clinics have lost revenue and, in some cases, have treated clients inequitably because HHS and State policies were not clearly understood or consistent. HHS has failed to: update its official definition of a low-income family, issue guidance on charging fees to teenagers, and uniformly enforce fee requirements. The adequacy of the management information system used to allocate program funds and monitor the program is questioned by many HHS and grantee officials. The position of the Deputy Assistant Secretary, in managing the program, should be strengthened by clarifying his responsibilities and authority so that he could more effectively coordinate and evaluate all the component agencies' administration of family planning programs. The use of funds for program implementation research should be clarified. **Recommendation To Congress:** Congress should reassess whether the Deputy Assistant Secretary for Population Affairs needs to administer all of Health and Human Services' family planning programs which provide for or authorize grants or contracts. **Recommendation To Agencies:** The Secretary of Health and Human Services (HHS) should direct the Deputy Assistant Secretary for Population Affairs and the Office of Family Planning to refine existing management information systems to provide data and performance efficiency indicators suited to family planning clinic operations. HHS should build on existing automated systems, and it should include, for example, objective and measurable standards for (1) accurately counting workload; (2) reporting retention levels and degree of contraceptive protection provided; (3) total cost of providing services; (4) monitoring fee collections; and (5) the extent to which women served are priority target populations. The Secretary of Health and Human Services should more closely monitor clinic practices to identify routine visits or medical services that are in excess of those required or recommended and deny Federal financial participation under the title X, Medicaid, Social Services, and other programs for those activities unless they are appropriately justified. The Secretary of Health and Human Services (HHS) should direct the Bureau of Community Health Services to revise

its family planning guidelines to eliminate the proposed provision for routine gonorrhea screening and the existing requirement and recommendation for anemia screening and provide that clinics screen based on medical necessity or local conditions. Clinics desiring to screen all clients routinely should be required to justify the need to HHS. The Secretary of Health and Human Services should direct the Bureau of Community Health Services to work with Centers to prepare guidance on venereal disease screening appropriate for family planning projects. Such guidance should enable projects to decide, in consultation with State and local health authorities, whether to routinely test all clients or to apply criteria for selective testing. The Secretary of Health and Human Services (HHS) should clarify the responsibilities of the Deputy Assistant Secretary for Population Affairs and instruct component agencies to cooperate with the Deputy to put the Deputy in a better position to coordinate all the HHS family planning activities. The Secretary of Health and Human Services should direct the Bureau of Community Health Services to revise its family planning guidelines to establish routine revisit policies in line with the American College of Obstetricians and Gynecologists' standards and recommendations. The Secretary of Health and Human Services should formally define program implementation research in consultation with the House Committee on Energy and Commerce and the Senate Committee on Labor and Human Resources. The Secretary of Health and Human Services should take steps to resolve the differences between titles X and XX programs regarding eligibility for free and subsidized family planning service. If necessary, appropriate proposals should be prepared to achieve this. The Secretary of Health and Human Services should direct the Bureau of Community Health Services to revise its family planning guidelines to clarify clinics' options to tailor education requirements to client status and circumstances. The Secretary of Health and Human Services (HHS) should direct HHS regional offices to assure that title X funded clinics establish fee scales and collect fees in accordance with title X regulations.

115649

Status, Progress, and Problems in Federal Agency Accounting During Fiscal 1980. AFMD-81-58; B-114873. June 25, 1981. 43 pp. plus 2 appendices (12 pp.).

Report to Congress; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Accounting and Financial Reporting: Conformity With Comptroller General's Principles, Standards, and Related Requirements (2801).

Contact: Accounting and Financial Management Division.

Budget Function: Financial Management and Information Systems: Review and Approval of Accounting Systems (1102).

Organization Concerned: Department of Agriculture; Department of Commerce; Department of Defense; Department of Education; Department of Energy; Department of Health and Human Services; Department of Housing and Urban Development; Department of the Interior; Department of the Navy; Department of the Army; Department of Justice; Department of State.

Congressional Relevance: Congress.

Authority: Accounting and Auditing Act. H.R. 1159 (90th Cong.). 31 U.S.C. 66a.

Abstract: The head of each executive agency is responsible for establishing and maintaining systems of accounting and internal controls that conform to the principles, standards, and related requirements prescribed by the Comptroller General. GAO examines the accounting principles and standards prescribed by an agency as the basis for its accounting system and those procedures and practices that will be followed to perform the agency's accounting to determine whether the system is in conformance with approved principles and standards. GAO also reviews the accounting system in operation from time to time to see that it is being operated in

accordance with the approved design and is serving management's needs. **Findings/Conclusions:** As of September 30, 1980, 297 of 301 systems identified by the agencies as being subject to GAO approval were covered by approved accounting principles and standards. Only 193 of the 301 system designs have been approved by the Comptroller General. The 108 unapproved systems include some of the largest and most important ones and account for the expenditure of more than half the Federal budget. A large number of the approved systems were approved over a decade ago, and most of these systems have undergone revisions and should be submitted for reapproval. Congress should ensure that agencies have adequate resources to improve and qualify their systems for approval. In many cases, an agency installs and begins operation of a system without GAO approval, and GAO finds that the system lacks important features and is therefore not approvable. When a performance measurement system is integrated with an accurate time and cost reporting system, efficiency of operations is measurable. GAO has encountered many major accounting problems, such as inadequate property and cost accounting, ineffective fund control, and improper accrual accounting, which prevent approval of systems. Some agencies do not adequately document their system designs in a manner that would assist them in operating and maintaining their systems and permit an orderly evaluation. It has been difficult during the development and documentation process to convince agencies to seek GAO assistance. Some agencies make changes in their documentation to get GAO approval and then do not implement them. **Recommendation To Congress:** Congress should, when an appropriation is requested, require the head of each agency to report on the status of and progress made toward gaining GAO approval of its accounting systems.

115660

[Protest Alleging That Solicitation Is Unduly Restrictive of Competition]. B-201890. June 30, 1981. 5 pp.

Decision re: Interscience Systems, Inc.; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: Interscience Systems, Inc.; Department of the Army: Army Missile Command; Sperry Rand Corp.; Sperry Univac.

Authority: 53 Comp. Gen. 478. D.A.R. 1-1206.2(a). D.A.R. 2-407.8(b)(3)(iii). B-197000 (1980). B-180608 (1974). B-199757 (1980). B-193530 (1979). B-191132 (1978).

Abstract: A manufacturer of disk and tape subsystems protested the award of an Army contract to supply a computer system for use in a missile system software center. The protester contended that the solicitation was unduly restrictive of competition because it requested a specific make and model equipment which prevented manufacturers of brand name or equal equipment from bidding. In requesting modification of the solicitation, the protester cited a regulation which requires that equal products be solicited where they are sufficient to satisfy the Government's minimum needs. It also cited a previous GAO decision which upheld the use of a brand name or equal purchase description in an earlier procurement for similar use. The Army refused to amend the solicitation on the ground that only the specified product could fully satisfy its needs. According to the Army, if nonidentical equivalent equipment were to be used, any discrepancy in the testing results would necessitate identifying the functional differences between the equivalent equipment and the existing system and then a reverification and revalidation of the software to determine whether those equipment differences caused the discrepancy. In the decision cited by the protester, the time and costs involved in this process were outweighed by the potential savings associated with the procurement of equivalent equipment. GAO has long held the view that contracting agencies are primarily responsible for determining their minimum needs and the methods of best accommodating them. Thus, GAO will not

question an agency's determination of its minimum needs or the technical judgment forming the basis for that determination unless it is clearly shown to be unreasonable. GAO was unable to conclude that the Army's needs could have been met by any means other than the complete system specified in the solicitation. Accordingly, the protest was denied.

115665

[Protests of IRS Procurements]. B-196722. June 26, 1981. 15 pp. Decision re: Control Data Corp.; KET, Inc.; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: Control Data Corp.; KET, Inc.; Internal Revenue Service; Centennial Systems, Inc.; General Services Administration.

Authority: 4 C.F.R. 20(b)(1). 4 C.F.R. 20.1(c). 4 C.F.R. 20.2(b)(1). 4 C.F.R. 20.2(b)(3). 53 Comp. Gen. 838. 54 Comp. Gen. 66. 55 Comp. Gen. 636. 58 Comp. Gen. 38. 59 Comp. Gen. 444. F.P.R. 1-3.802-1(d). F.P.R. 1-3.805. F.P.R. 1-3.807-4. B-184560 (1977). B-188084 (1977). B-188910 (1977). B-189482 (1978). B-189886 (1978). B-190051 (1978). B-191996 (1978). B-192328 (1978). B-194734 (1979). B-195353 (1979). B-191013 (1980). B-195982.2 (1981).

Abstract: Two protests were considered concerning the procurement of peripheral automatic data processing equipment. A firm, which did not submit a proposal, complained that the request for proposals (RFP) was unduly restrictive of competition in that it specified essentially outmoded brand name or equal equipment. This prevented consideration of currently manufactured equipment and limited the procurement to the incumbent firm giving it a significant competitive advantage. The firm also complained that the benchmark requirement was improper in several respects. A second firm protested that it should have received the award on an all-or-none basis but did not because the awardee was allowed to modify its proposal, was allowed to offer equipment which was not formally announced as required by the RFP, and had its delivery schedule relaxed. This protester also said that the agency, in evaluating cost, should have considered the cost of continuing to use existing equipment while new equipment was being installed. A protest by the second firm that it was prejudiced by not being notified of the first protest in time for a bid withdrawal was dismissed. The portion of the complaint that the RFP was restrictive was without merit since the agency was acquiring equipment to continue operation of a specific system. Determination of an agency's needs is a matter falling within the discretion of the contracting agency unless determined not to have a rational basis. GAO found that the agency did not act improperly to limit competition and did not injure the first protester nor violate a prior understanding. The second firm's protest of the acceptance of a late proposal which allowed the awardee to avoid technical evaluation was dismissed since the awardee simply expanded its original proposal and agreed to meet all of the RFP requirements and provided for maintenance. A technical evaluation of the proposed equipment was not necessary because the equipment added was identical to that being replaced. The second protester could have made any changes to its proposal which it believed necessary at the time of best and final offers. Thus, it was not placed at a disadvantage. GAO saw no objection to the benchmark testing procedure used. Since the cost of converting the system to a new system was not identified, this portion of the protest was denied. The protests were denied in part and dismissed in part.

115693

[Comments on H.R. 2813]. B-202936. June 26, 1981. 3 pp. plus 1 enclosure (4 pp.).

Letter to Rep. William D. Ford, Chairman, House Committee on

Post Office and Civil Service; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: United States Postal Service; Federal Communications Commission.

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

Authority: H.R. 2813 (97th Cong.). 39 U.S.C. 5. 39 U.S.C. 2401(a). 39 U.S.C. 2003(c).

Abstract: Legislation has been proposed to permit the U.S. Postal Service to provide electronic mail services by using the transmission services of privately owned telecommunications carriers. The bill's purpose needs clarification to reflect more accurately that the Postal Service will only be using the transmission services of privately owned telecommunications carriers. Since the Postal Service views electronic mail as a subclass of mail that is transported electronically, Section 2 of the bill could be located in the U.S. Code by establishing a new chapter in the section entitled "Transportation of Mail." If this is adopted, that section would have to be renumbered. The bill should be more reflective of its intent to prevent cross-subsidization, and the Postal Service should establish an accounting and costing system which assures proper cost assignments and prevents cross-subsidization. Under certain circumstances, the funding sections may fail to provide for initial start-up costs for electronic mail services. Although the investment of Postal Service funds in electronic mail services is authorized under law, these monies are only available for investment if they are in excess of current needs. Therefore, electronic mail service start-up costs may lack funding if the Postal Service fails to determine that monies in the fund are in excess of current needs. The bill's contracting authority section needs clarification to reflect the competitive aspect that the Postal Service agrees is necessary to permit it to enter into a sole-source contract for transmission services. It would be prudent for Congress to resolve potential jurisdictional issues between the Postal Service and the Federal Communications Commission incident to electronic mail service in the legislation rather than risk the possibility of protracted litigation that could possibly delay the implementation of electronic mail services.

115697

[HHS Ability To Effectively Implement Incentive Funding for State Information Systems in the Aid to Families With Dependent Children Program]. HRD-81-119; B-203774. June 29, 1981. 16 pp. Report to Richard S. Schweiker, Secretary, Department of Health and Human Services; by Gregory J. Ahart, Director, GAO Human Resources Division.

Issue Area: Automatic Data Processing: Use of Computer Systems for Agency Mission Requirements and Support Functions (0108); Income Security and Social Services: Program Resource Allocation and Utilization (1310).

Contact: Human Resources Division.

Budget Function: Income Security: Public Assistance and Other Income Supplements (0604).

Organization Concerned: Department of Health and Human Services.

Authority: P.L. 96-265. OMB Circular A-90. FIPS Pub. 41. FIPS Pub. 71. FIPS Pub. 73.

Abstract: New legislation authorized the Federal Government to begin paying 90 percent of the costs incurred by States for the planning, design, development, or installation of Statewide mechanized claims processing and information retrieval systems for administering the Aid to Families with Dependent Children (AFDC) program. Currently, the Federal Government pays 50 percent of both development and operating costs related to these systems. The legislation contains several specific conditions for obtaining increased Federal funds. To meet these requirements, the Department of

Health and Human Services (HHS) has developed a general systems design, the Family Assistance Management Information System (FAMIS), which provides a standard approach for State AFDC systems development activities. FAMIS is to serve as a system standard that States must meet to be eligible for the increased Federal matching funds. Because FAMIS has not been pilot tested to demonstrate its feasibility, GAO has expressed concern that the FAMIS requirements: (1) have not been shown to be cost beneficial for all State systems, (2) do not contain sufficiently specific performance standards for evaluating the quality of State developed systems, (3) do not adequately address the internal controls needed to ensure that State systems function as mandated by legislation, and (4) do not facilitate compatibility of State AFDC systems with systems used to administer other welfare programs. Therefore, GAO reviewed HHS policies and procedures for approving the administration of Federal incentive funding of State AFDC systems and discussed their implementation with HHS officials.

Findings/Conclusions: The cost benefit analysis conducted to demonstrate that savings would result from implementation of FAMIS on a State-by-State basis was based on unsupported assumptions and very general data which do not consider the diversity among States in quality of program administration, size, and complexity. GAO does not believe that there is adequate cost-benefit analysis justification for FAMIS. The performance standards currently included in the FAMIS general systems design are inadequate for assisting the States in meeting the basic requirements of the law to design efficient and effective systems to administer the AFDC program. In addition, the performance standards are inadequate for evaluating whether State systems are performing efficiently and effectively. The general systems design fails to address or inadequately addresses the internal controls that States should design into their systems in order to produce timely and reliable information. Although the legislation also requires that State AFDC systems must be compatible with systems used to administer Social Service programs and Medicaid, GAO believes that FAMIS does not facilitate the development of integrated systems and thus, does not provide guidance to States on how FAMIS can be incorporated into integrated systems in existence or under development.

Recommendation To Agencies: The Secretary of Health and Human Services (HHS) should direct that HHS identify ways to enhance the Family Assistance Management Information System general systems design so that it can be used as an integrated system for processing Aid to Families with Dependent Children, Medicaid, Food Stamps, and Social Services program activities. The Secretary of Health and Human Services (HHS) should direct that HHS develop performance standards for assisting States' system development activities and for evaluating State systems developed in accordance with the Family Assistance management Information System general systems design. The Secretary of Health and Human Services (HHS) should direct that HHS expand the Family Assistance Management Information System general systems design to include adequate internal controls which would assist the States in meeting the requirements of the law. The Secretary of Health and Human Services (HHS) should direct that HHS develop cost-benefit data on the Family Assistance Management Information System that applies to States with different caseloads and error rates. The Secretary of Health and Human Services should defer implementing P.L. 96-265 nationwide until the Family Assistance Management Information System general systems design is fully tested in several States which have differences in program complexity, caseload size, and program administration. The Secretary of Health and Human Services (HHS) should direct HHS to develop requirements to prevent expensive county-by-county implementation of State systems. The Secretary of Health and Human Services should direct that requirements are developed to ensure that States which have county administered programs minimize the impact of county differences on the Family Assistance Management Information System (FAMIS) development. These requirements should

include provisions for predeveloped assessments of county differences and for formal agreements between the State and counties on the implementation of a statewide FAMIS-type system.

115709

[Protest Alleging That Agency Released Proprietary Data]. B-197944. July 7, 1981. 4 pp.

Decision re: Control Data Corp.; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: Control Data Corp.; Department of Transportation; Boeing Computer Services, Inc.

Authority: 43 Comp. Gen. 193. 55 Comp. Gen. 1040. 56 Comp. Gen. 537. B-196218 (1980). B-197987 (1980).

Abstract: A firm protested an action by which an agency released to all competitors for a procurement information which allegedly constituted highly confidential and proprietary business and commercial data. Prior to benchmark testing, the agency made available to all vendors a calibration run prepared by the protester, the incumbent contractor. This was done to allow the vendors the opportunity to evaluate whether their application of the data would produce appropriate results during benchmark testing. The calibration run included a job accounting day file which would allow the competitors to evaluate the efficiency of the protester's computer with respect to all of the applications required and would allow them to compute the protester's price for this procurement. While the protest was still pending, the award was made to another firm. GAO may recommend the cancellation of a solicitation when a protester's proprietary data has been wrongfully disclosed so long as no award has been made. The protester must present clear and convincing evidence that the procurement violates its proprietary rights. Such evidence must indicate that the data are proprietary and that measures were taken to protect the owner from unauthorized disclosure. However, the protester furnished no evidence which would establish the accuracy of its statements regarding the confidentiality of the data and its assertion that a competitor could make use of it in a competitive environment. The file submitted by the protester was not in any way marked as proprietary. Accordingly, GAO could not reach a conclusion as to the proprietary nature of the material and found no basis to assume that the Government should have known that it was confidential. The agency revised its benchmark programs so that they bore no linear relationship to the disclosed calibration run. A protest as to an alternative method of benchmark evaluation was academic. Therefore, it was not for GAO consideration. The protest was dismissed in part and denied in part.

115740

A Bibliography of Documents Issued by the GAO on Matters Related to: Health. OISS-81-8. 1981. 289 pp.

Contact: Office of Information Systems and Services.

Abstract: Periodically, GAO produces a special publication dealing with information in a particular field. Health Bibliography contains references to documents concerning health, medicine, health care management, and environmental hazards among other topics. The publication also includes references to audit reports, staff studies, speeches, testimonies, and other GAO documents. The bibliography can be used for a variety of purposes, including in-depth research into a specific topic, searching for a particular document, maintaining current awareness, and just general browsing. The bibliography is organized into two sections: a Citation Section and an Index Section. The Citation Section consists of brief descriptions and often includes an informative abstract. The Index Section is the key for locating references to health-related documents cited in the bibliography. Reference from index entries to the

corresponding citations is provided by a unique six digit accession number assigned to each citation. This bibliography contains references to documents released from January 1978 through December 1980.

115742

Illegal Tax Protesters Threaten System. GGD-81-83; B-203682. July 8, 1981. 43 pp. plus 11 appendices (27 pp.).

Report to Rep. Benjamin S. Rosenthal, Chairman, House Committee on Government Operations: Commerce, Consumer and Monetary Affairs Subcommittee; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Tax Administration: Effectiveness of IRS Response to Special Compliance Problems: Tax Shelters, Foreign Tax Havens, and Tax Protesters (2711).

Contact: General Government Division.

Budget Function: General Government: Tax Administration (0807).

Organization Concerned: Department of the Treasury; Internal Revenue Service.

Congressional Relevance: House Committee on Government Operations: Commerce, Consumer and Monetary Affairs Subcommittee; Congress; *Rep.* Benjamin S. Rosenthal.

Authority: Internal Revenue Code (IRC). Tax Reform Act of 1976.

Abstract: GAO reviewed the efforts of the Internal Revenue Service (IRS) to detect and deter illegal tax protesters. The review was based primarily on a random sample of cases identified as protesters in 1978 and 1979 by three IRS districts. IRS defines an illegal tax protester as a person who advocates or participates in a scheme with a broad exposure that results in the illegal underpayment of taxes. To counter this threat to the Nation's voluntary compliance tax system, IRS has taken some important actions, including the establishment of a nationwide program to detect and deter protesters and a related program to identify persons who file false form W-4's to evade taxes. **Findings/Conclusions:** IRS has had some important successes, including convictions of major illegal protest leaders, but it needs to improve its efforts to identify illegal tax protesters and to bring them into compliance in a more timely and effective manner. IRS also needs to develop an overall strategy and better target its resources to maximize their deterrent effect on the protester problem. The exact extent and makeup of the illegal tax protest movement are unknown; illegal tax protesters have developed various complex and sophisticated schemes to evade or reduce their taxes. The largest number of cases in the review sample involved protesters who were nonprofessional wage earners, had incomes between \$15,000 and \$50,000, and on the average owed about \$3,700 in taxes. The Illegal Tax Protester Program was designed primarily to identify and control protester returns and documents. The Questionable Form W-4 Program was designed to identify illegal tax protesters and others who file false income withholding certificates to evade taxes. IRS procedures for detecting illegal tax protesters are limited primarily to identifying those who choose to file a protest return or notify IRS of their protest; other protesters elude detection. IRS has not been as timely and effective as it could be in bringing illegal tax protesters into compliance. Additional opportunities exist for IRS to use the public media in dealing with the problem. **Recommendation To Congress:** Congress should revise the summons provisions of the 1976 Tax Reform Act by requiring taxpayers to expeditiously show cause to a court for not complying with a summons. **Recommendation To Agencies:** The Commissioner of the Internal Revenue Service should, on a test basis, seek Joint Committee approval under Code section 6103(k)(3) to disclose taxpayer return information or any other information necessary to correct misstatements of fact. The Commissioner of the Internal Revenue Service should develop more comprehensive management information for use in planning, allocating resources, and making other strategic decisions relative to the illegal tax protester efforts. The Commissioner of the Internal

Revenue Service should develop, with input from the Justice Department, an overall plan for dealing with illegal protesters. The Commissioner of the Internal Revenue Service should establish a working group in each district division to handle protester and other special compliance cases and designate one district official with the responsibility and authority for cutting across functional lines to ensure that such cases receive adequate and expeditious attention. Similar positions should be established at the national and regional office levels to ensure that the protester program and other special compliance programs receive the attention they need. The Commissioner of the Internal Revenue Service should establish criteria on the time it will allow for protesters to provide records before issuing summons. The Commissioner of the Internal Revenue Service (IRS) should institute the following change: when a protester case involves a paid preparer, IRS should expeditiously assert, where appropriate, a penalty against the preparer. The Commissioner of the Internal Revenue Service should institute the following change: explicit guidance should be provided to examination and appeals personnel regarding how family estate trust cases should be expeditiously examined and processed. The Commissioner of the Internal Revenue Service (IRS) should institute the following change: when protesters are uncooperative, IRS should prepare and process substitute tax returns based on available information, such as employer-provided information. The Commissioner of the Internal Revenue Service should institute the following change: shipment of protester cases from service centers to districts should be specially handled to reduce lost time. The Commissioner of the Internal Revenue Service (IRS) should institute the following change: when service centers identify a protester, they should accumulate a file of all pertinent data from sources within IRS, including information documents, questionable W-4's, and prior returns. The Commissioner of the Internal Revenue Service (IRS) should direct IRS officials to conduct an annual delinquency check on previously identified protesters to verify that filing requirements were met and proper tax assessed and paid. The Commissioner of the Internal Revenue Service (IRS) should direct IRS officials to provide appropriate personnel with sufficient training on protester identification procedures. The Commissioner of the Internal Revenue Service (IRS) should direct IRS officials to routinely determine whether persons detected through the IRS nonfiler program are protesters and assure that they are pursued accordingly.

115746

[Approval of the Health Services Administration's Accounting System Design]. AFMD-81-90; B-203747. July 9, 1981. 2 pp.

Report to Richard S. Schweiker, Secretary, Department of Health and Human Services; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Facilities and Material Management: Pertinence of New Concepts and Techniques to the Design and Construction of Buildings Being Applied in the Acquisition of Federal Buildings (0730); Accounting and Financial Reporting: Conformity With Comptroller General's Principles, Standards, and Related Requirements (2801).

Contact: Accounting and Financial Management Division.

Budget Function: Financial Management and Information Systems (1100).

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

Abstract: The Health Services Administration (HSA) submitted the design for its accounting system to GAO for approval on June 12, 1981. GAO examined the automatic data processing aspects to determine their adequacy with respect to internal controls, audit trails, data integrity, and consistency with the accounting specifications. **Findings/Conclusions:** GAO approved the accounting system design and found it to be adequate and in conformity with approved accounting principles and standards. The system design

provides for monthend travel expenditure adjustments at the appropriation level for significant amounts of unperformed travel. Therefore, GAO suggested that consideration be given to making these adjustments at the cost center level as part of the development of the automated design relating to cost based operating budget reporting. To maintain the approved status of the design, planned changes should be discussed with GAO representatives and if, deemed significant, submitted formally for approval. GAO suggested that the Department of Health and Human Services internal auditors periodically review the system to assure that it is operating as prescribed.

115750

[Comments on Proposed FPR Subpart]. B-203515. July 6, 1981. 1 p.

Letter to Phillip G. Read, Director, General Services Administration: Office of Acquisition Policy: Federal Procurement Regulations Directorate; by Harry R. Van Cleve, Acting General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: General Services Administration: Office of Acquisition Policy: Federal Procurement Regulations Directorate.

Authority: F.P.R. 1-4.13.

Abstract: GAO was asked to comment on proposed changes to the Federal Procurement Regulations covering telecommunications services, facilities, systems, and equipment. GAO agrees with the intent of the modifications and believes that the policies and procedures suggested have been long overdue.

115781

District Needs To Improve the Process for Identifying Misuse of Its Medicaid Program. GGD-81-78; B-203719. July 13, 1981. 2 pp. plus 1 appendix (16 pp.).

Report to James A. Buford, Director, District of Columbia: Department of Human Services; by Daniel F. Stanton, (for William J. Anderson, Director), GAO General Government Division.

Issue Area: Food: Non-Line-of-Effort Assignments (1751).

Contact: General Government Division.

Budget Function: General Purpose Fiscal Assistance: Other General Purpose Fiscal Assistance (0852).

Organization Concerned: District of Columbia: Department of Human Services.

Authority: Social Security Amendments of 1965. Social Security Amendments of 1967.

Abstract: GAO reviewed the effectiveness of the District of Columbia's Department of Human Services (DHS) surveillance and utilization review procedures in identifying and controlling misuse and abuse of medical services. **Findings/Conclusions:** The DHS Surveillance and Utilization Review (SUR) program, which was designed to identify and safeguard against Medicaid fraud, misuse, and abuse, could be improved. DHS has not established and implemented effective methods and procedures to identify and safeguard against recipient misuse and abuse of medical services. As a result, the Department could not determine the extent of recipient misuse or abuse. Since audits are not made of all providers' records, some overpayments could exist that are not identified. The GAO review showed that there was a need for: (1) a better system to identify potential misuse/abuse cases for review; (2) more effective procedures for counseling, monitoring, and controlling persons misusing or abusing medical services; (3) more effective controls for processing cases and an improved reporting system to facilitate management reviews; and (4) improved procedures for recovering improperly billed Medicaid payments. A new Medicaid Management Information System, expected to be operational in mid-1981, will correct some of the deficiencies noted in the review. However,

to realize the full benefits of the system, other operational improvements should be made. **Recommendation To Agencies:** The Director of the Department of Human Services should establish and implement effective procedures to require that (1) all recipients referred to the Health Education Section are counseled and (2) where appropriate, their future medical service use is monitored. Additionally, the Director should: (1) take action to implement a policy to restrict identified misusers/abusers of medical services; (2) prescribe reasonable standards and controls to assure timely processing of cases; (3) establish a system for effective reporting on the Surveillance and Utilization Review (SUR) operations; and (4) require that complete and accurate records be maintained on all cases reviewed and processed by SUR.

115785

[Status of VA Efforts To Improve the Management of Paper Records in the Department of Veterans Benefits--A Major System Acquisition Project]. HRD-81-106; B-203663. June 30, 1981. Released July 13, 1981. 1 p. plus 1 enclosure (8 pp.).

Report to Rep. Glenn L. English, Chairman, House Committee on Government Operations: Government Information and Individual Rights Subcommittee; by Gregory J. Ahart, Director, GAO Human Resources Division.

Issue Area: Federal Information Management: Efforts To Improve Records Management (1405).

Contact: Human Resources Division.

Budget Function: General Government: General Property and Records Management (0804).

Organization Concerned: Veterans Administration; Veterans Administration: Department of Veterans Benefits.

Congressional Relevance: House Committee on Government Operations: Government Information and Individual Rights Subcommittee; Rep. Glenn L. English.

Authority: OMB Circular A-109.

Abstract: GAO reported on the status of the Veterans Administration efforts to improve the management of the Department of Veterans Benefits (DVB) paper records primarily through the use of micrographics. This effort is the DVB Micrographics and Automated Retrieval Systems (MARS) project which is being conducted as a major system acquisition pursuant to a uniform, executive procurement policy. **Findings/Conclusions:** The MARS project has not progressed sufficiently to permit a complete assessment. There is considerable doubt regarding the future of the project because of fiscal year 1982 budget cuts. The current DVB efforts are to convert only loan guaranty files to micrographics. DVB does not intend to study the need to convert its remaining record holdings until micrographic centers have been established for the loan guaranty files. DVB has relied on paper records to establish claims and maintain veterans' files. These files are maintained in relatively expensive field station office space, and DVB estimates that field station space cost for active files will continue to rise. Because of the increasing cost of maintaining veteran paper files, DVB has begun to utilize more effectively its file storage space, reduce file retention for some programs, and it has initiated the MARS project to develop alternatives to its paper file systems at its field stations. The MARS study group installed three word processors, each with different capabilities, at a test site and initiated testing to develop various uses of the equipment and to evaluate the cost effectiveness of these uses in comparison with current methods. If regional office consolidation occurs, the amount of equipment required should be greatly reduced.

115796

[Protest of Contract Award for Automatic Data Processing Equipment]. B-194709. July 14, 1981. 9 pp.

Decision re: Federal Data Corp.; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: Federal Data Corp.; International Business Machines Corp.; General Services Administration; Defense Logistics Agency.

Authority: Antideficiency Act (31 U.S.C. 665). 20 Comp. Gen. 917. 28 Comp. Gen. 468. 48 Comp. Gen. 494. 54 Comp. Gen. 824. 55 Comp. Gen. 1151. 57 Comp. Gen. 89. B-164908 (1970). B-187529 (1977). B-190142 (1978). B-193261 (1979). 31 U.S.C. 712(a). 41 U.S.C. 11.

Abstract: A firm protested the award of a contract for automatic data processing equipment. The solicitation requested offerors to propose plans for purchase, lease, and lease with option to purchase (LWOP). It also indicated that alternative proposals meeting all mandatory provisions would be accepted. The protester contended that the purchase plan accepted by the procuring agency was, in fact, an LWOP and was not a purchase, although it was evaluated as such. The protester also argued that the plan did not meet the mandatory solicitation requirements applicable to either a purchase or a lease and that the risk clause in the contract was improper. The plan provided that, after acceptance of the equipment, most of the rights and obligations of ownership vest in the procuring agency and that the agency would acquire unencumbered ownership of the equipment after 39 monthly installment payments were made. The agency had an option to continue payments at the end of each fiscal year or ownership of the equipment would revert to the contractor if the option was not exercised. The plan required that the agency pay the contractor the full price for all equipment lost or destroyed during its term. The protester asserted that the plan conflicted with solicitation provisions which provided that the contractor would remove the equipment at its expense if the Government chose to discontinue its option and that current fiscal year funds be committed to fully pay the price for the equipment. The agency felt that the plan was a purchase plan and was properly accepted and evaluated as such. GAO found that the plan did not appear to fit the requirements for either a lease or a purchase and its proper designation was at best ambiguous. The rights and obligations in the equipment plan differed in scope from those an LWOP would normally convey, as did the responsibility in the event the equipment was lost or destroyed. GAO believed that it was inappropriate for the agency to accept the plan without first amending the solicitation to place offerors on notice of the acceptability of such an arrangement. In negotiated procurements, such as this, any proposal which fails to conform to the material terms and conditions in the solicitation should be considered unacceptable and should not form a basis for award. Accordingly, the protest was sustained. However, no corrective action was feasible.

115804

[HHS' Action To Implement GAO's Recommendations Concerning the National Recipient System Has Been Curtailed--A New System Is Being Proposed]. HRD-81-89; B-203033. April 27, 1981. Released May 27, 1981. 6 pp.

Report to Sen. Max S. Baucus, Senate Committee on Finance: Health Subcommittee; by Edward A. Densmore, (for Gregory J. Ahart, Director), GAO Human Resources Division.

Issue Area: Income Security and Social Services: Efficient Administration and Quality of Service of Needs-Based Cash Assistance Programs (1332).

Contact: Human Resources Division.

Budget Function: Income Security: Public Assistance and Other Income Supplements (0604).

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

Congressional Relevance: Senate Committee on Finance: Health Subcommittee; Sen. Max S. Baucus.

Authority: Privacy Act of 1974.

Abstract: In a prior report, GAO made recommendations to the former Secretary of the Department of Health, Education, and Welfare concerning a proposal to implement a National Recipient System (NRS). NRS was to be a computerized system developed and maintained at the Federal level designed to help States and territories reduce fraud, abuse, and error in the Aid to Families with Dependent Children (AFDC) program. A review was conducted to determine what actions have been taken on these recommendations. **Findings/Conclusions:** The prior report raised concerns about the need for a new system to perform functions which may be performed by existing Federal systems and the adequacy of the cost effectiveness assessments used to support the system. GAO recommended that the Department of Health and Human Services (HHS) assess the need for and cost of the proposed NRS before its implementation. HHS agreed to fully address the recommendations. However, according to HHS officials, NRS was subsequently abandoned and little effort was actually made to reassess the need for and cost of the system. During the current review, GAO determined that HHS is evaluating the provision of a draft bill, referred to as the Social Welfare Amendments of 1981, that would establish a National Recipient Information System. The proposal resembles the previously proposed NRS and, if HHS is using the same justifications to support this proposal that were used for NRS, it could present the same concerns raised in the previous report. Since detailed information was not available to GAO at the time of its review, the merits of the new system could not be evaluated.

115809

Response to Questions Bearing on the Feasibility of Closing the Federal Reserve Banks. GGD-81-49; B-201199. May 21, 1981. Released June 15, 1981. 47 pp. plus 6 appendices (7 pp.).

Report to Rep. Henry S. Reuss; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Federal Oversight of Financial Institutions: Central Bank and Fiscal Agent Operations (3957); Economic Analysis of Alternative Program Approaches: Other Non-Line-of-Effort Assignments (4051).

Contact: General Government Division.

Budget Function: General Government: Other General Government (0806).

Organization Concerned: Federal Reserve System; Federal Reserve Bank, Boston, MA.

Congressional Relevance: House Committee on Banking, Finance and Urban Affairs; Rep. Henry S. Reuss.

Authority: Monetary Control Act of 1980. Banking Agency Audit Act (P.L. 95-320). Bank Holding Company Act (12 U.S.C. 1841 et seq.). Banking Act of 1933. Banking Act of 1935. Federal Reserve Act. H.R. 7001 (96th Cong.).

Abstract: The Monetary Control Act of 1980 requires Federal Reserve banks to begin charging their national and State bank customers for services by September 1981. There is speculation that when Federal Reserve banks charge for service, private commercial banks will compete for and eventually win the Federal Reserve System's customers. Considering these factors, and in the interest of holding down Government spending, GAO was asked to: (1) review the costs to operate the banks; (2) determine the estimated market value of the banks' property and equipment; (3) review the operating costs of one bank in detail, including administration; and (4) present a discussion of the implications of closing the banks. **Findings/Conclusions:** Funds for operating the Federal Reserve banks are not appropriated by Congress, but are provided out of Reserve bank earnings from open market trading and other sources. In 1980, Reserve bank earnings were estimated to be \$12.8 billion; operating costs were \$790 million. Expenses are broken down into four major categories representing the Reserve banks' major functions: (1) monetary and economic policy; (2) fiscal

agency functions; (3) services to financial institutions and the public; and (4) bank supervision and regulation. The Federal Reserve Bank of Boston's operating costs represent almost 7 percent of Reserve banks' operating expenses. Federal Reserve banks own many kinds of property, mostly real estate and equipment valued at slightly over \$853 million, that is used in carrying out normal bank operations. The hypothetical closing of the Federal Reserve banks raises a number of important service and policy issues. The roles of the Federal Reserve banks as formulators of monetary policy, as arms of the central bank, and as commercial bank supervisors have been shaped and refined and have grown for nearly 70 years. It is not apparent that any one alternative is ready or able to replace them. Even on a service-by-service basis, no obvious alternative surfaces which clearly answers all of the policy and service questions.

115811

[Review of DOT's Response to Recommendations in the Senate Report on FAA's En Route Air Traffic Control Computer System]. AFMD-81-67; B-203207. June 1, 1981. Released June 17, 1981. 4 pp. plus 1 enclosure (7 pp.).

Report to Sen. Mark Andrews, Chairman, Senate Committee on Appropriations: Transportation Subcommittee; by John D. Heller, Acting Comptroller General.

The Senate report discussed is "Federal Aviation Administration En Route Traffic Control System."

Issue Area: Automatic Data Processing: Effect of Computer Technology on the Safety and Health of People (0114).

Contact: Accounting and Financial Management Division.

Budget Function: Automatic Data Processing (1001).

Organization Concerned: Federal Aviation Administration; Department of Transportation.

Congressional Relevance: House Committee on Appropriations; Senate Committee on Appropriations; Senate Committee on Appropriations: Transportation Subcommittee; Sen. Mark Andrews.

Abstract: GAO analyzed the Department of Transportation (DOT)/Federal Aviation Administration (FAA) response to the nine recommendations in a Senate report. **Findings/Conclusions:** In its report, the Senate investigations staff found serious management and planning deficiencies in the FAA en route air traffic control computer system. FAA was directed to respond to the report's recommendations by specified milestone dates because concern was expressed that the deficiencies could degrade the operation of the en route system to unacceptable levels. DOT has neither fully nor adequately addressed the recommendations and milestones in the report. Certain recommendations were inadequately addressed, while some were ignored or not responded to by the established milestones. **Recommendation To Congress:** The Senate and House Committees on Appropriations should not accept the Department of Transportation (DOT) reply as fully responsive to the Senate report, and they should so inform DOT. **Recommendation To Agencies:** The Federal Aviation Administration should immediately reformulate its response to the Senate and House Committees on Appropriations and comply with the Senate Committee's direction.

115812

[Review of DOT's Response to Recommendations in the Senate Report on FAA's En Route Air Traffic Control Computer System]. AFMD-81-66; B-203185. June 1, 1981. Released June 17, 1981. 3 pp. plus 2 enclosures (7 pp.).

Report to Rep. John L. Burton, Chairman, House Committee on Government Operations: Government Activities and Transportation Subcommittee; by John D. Heller, Acting Comptroller General.

The Senate report discussed is "Federal Aviation Administration En Route Air Traffic Control System."

Issue Area: Automatic Data Processing: Effect of Computer Technology on the Safety and Health of People (0114).

Contact: Accounting and Financial Management Division.

Budget Function: Automatic Data Processing (1001).

Organization Concerned: Federal Aviation Administration; Department of Transportation.

Congressional Relevance: House Committee on Appropriations; House Committee on Government Operations: Government Activities and Transportation Subcommittee; Senate Committee on Appropriations; Rep. John L. Burton.

Abstract: GAO analyzed the Department of Transportation (DOT)/Federal Aviation Administration (FAA) response to the nine recommendations in a Senate report. **Findings/Conclusions:** In its report, the Senate investigations staff found serious management and planning deficiencies in the FAA en route air traffic control computer system. FAA was directed to respond to the report's recommendations by specified milestone dates because concern was expressed that the deficiencies could degrade the operation of the en route system to unacceptable levels. DOT has neither fully nor adequately addressed the recommendations and milestones in the report. Certain recommendations were inadequately addressed, while some were ignored or not responded to by the established milestones. **Recommendation To Congress:** The Senate and House Committees on Appropriations should direct the Administrator of FAA to take the recommended actions in the Committee of Conference report by the established milestone dates. **Recommendation To Agencies:** The Secretary of Transportation should direct the Administrator of FAA to fully and completely respond to all recommendations and milestones in the Committee of Conference report.

115817

Cost of VA Medical Care to Ineligible Persons Is High and Difficult To Recover. HRD-81-77; B-203318. July 2, 1981. Released July 13, 1981. 37 pp.

Report to Sen. William Proxmire; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Health Programs: More Efficient and Effective Administration of Programs (1265).

Contact: Human Resources Division.

Budget Function: Veterans Benefits and Services: Hospital and Medical Care for Veterans (0703).

Organization Concerned: Veterans Administration; Veterans Administration: Department of Medicine and Surgery.

Congressional Relevance: Sen. William Proxmire.

Authority: Claims Collection Act (31 U.S.C. 951 et seq.). Tax Reform Act of 1976 (26 U.S.C. 6103(M)(2)). 4 C.F.R. 2.

Abstract: GAO reviewed the extent to which the Veterans Administration (VA) has strengthened its administrative controls to preclude providing medical care to persons who were found not to be properly entitled to veterans' benefits. **Findings/Conclusions:** Despite recommendations previously made by GAO to improve eligibility determinations, VA has done little to prevent or minimize the abuse of medical benefits by ineligible individuals who are not legally entitled to VA benefits receive medical care in VA facilities before and after VA determines they are ineligible. During a 27-month attempt to collect \$15 million in costs incurred as a result of providing medical care to ineligible persons, VA collected \$1.2 million and wrote off \$6.5 million of the remaining debts as uncollectible. A major cause of this problem of providing care to ineligible persons is the VA policy of not denying care to individuals pending positive determination of their legal entitlement to VA benefits. No centrally maintained file exists on individuals who have been determined ineligible for VA benefits. An improved information

and notification system is needed to reduce the incidence of ineligible medical care and to eliminate duplicative paperwork in determining eligibility. VA does not have an effective system for billing and collecting debts from ineligible persons who receive medical care or an accurate account of all the care provided to ineligibles. VA has not taken collection actions on all of the moneys it is owed and, where such actions have been taken, it has failed to send out timely bills which has decreased the likelihood of its recovering the costs of care provided. Recently enacted legislation may not significantly improve VA collection of medical debts since many ineligibles are transient with limited financial resources. **Recommendation To Agencies:** The Administrator of the Veterans Administration (VA) should direct the Chief Medical Director to provide care to individuals whose eligibility cannot be verified at the time of application only if, upon examination, VA physicians determine that prompt medical care is needed. If there is no need for prompt medical attention, VA personnel should inform the individual that further care cannot be provided until his or her eligibility can be determined. The Administrator of the Veterans Administration should direct the Controller to provide a copy of the reconciled report to the Department of Medicine and Surgery for analysis to identify and to take corrective actions on an as-needed basis. The Administrator of the Veterans Administration should direct the Chief Benefits Director to instruct medical centers to complete applications for medical benefits and records of examination, including all available service information and indications as to whether prompt medical care is needed. The Administrator of the Veterans Administration should direct the Controller to analyze the quarterly report periodically to identify and take corrective actions on centers which are not disposing of debts promptly. The Administrator of the Veterans Administration should direct the Chief Medical Director to establish a formalized system in which VA medical centers close to each other are notified when an individual has been determined ineligible for VA benefits. The Administrator of the Veterans Administration should direct the Chief Benefits Director to direct the regional offices when assisting medical centers to make certain that they provide the centers with decisions on whether individuals with other than honorable discharges are entitled to VA benefits. The Administrator of the Veterans Administration should direct the Chief Benefits Director to update Beneficiary Identification and Records Locator Subsystem records to the extent possible based on available veterans' claims folders. The Administrator of the Veterans Administration should direct the Controller to reconcile the quarterly report on medical accounts receivable to insure it agrees with the general ledger account. The Administrator of the Veterans Administration should direct the Chief Benefits Director to instruct medical centers to promptly bill ineligible individuals for all care provided. The Administrator of the Veterans Administration should direct the Chief Benefits Director to require medical centers to actively follow up on their requests for eligibility determinations.

115818

[Minerals Critical to Developing Future Energy Technologies, Their Availability, and Projected Demand]. EMD-81-104; B-203767. June 25, 1981. Released July 13, 1981. 5 pp. plus 1 enclosure (31 pp.). Report to Sen. Henry M. Jackson, Ranking Minority Member, Senate Committee on Energy and Natural Resources; by J. Dexter Peach, Director, GAO Energy and Minerals Division.

Issue Area: Energy: Non-Line-of-Effort Assignments (1651); Materials: Interface Issues: Energy, Environment and Worker Health-Safety Factors Affecting Materials Availability (1816); Science and Technology: Increased Application of Science and Technology to the Solution of State and Local Government Problems (2006).

Contact: Energy and Minerals Division.

Budget Function: Natural Resources and Environment: Other

Natural Resources (0306).

Organization Concerned: Department of the Interior; Office of Science and Technology Policy.

Congressional Relevance: Senate Committee on Energy and Natural Resources; Sen. Henry M. Jackson.

Abstract: When GAO was asked to identify minerals critical to developing future energy technologies, their availability, and projected demand, it found that no Federal agency collects data in a form that can be used to show how much of any given mineral goes to the energy industries or to project demand for minerals by the various energy technologies. Further, a capability for providing valid, reasonably reliable projections of demand for and supply of minerals by the energy technologies had not been developed within either the public or private sector. Therefore, GAO, in conjunction with a laboratory, developed a methodology to evaluate projected energy-related demand for nonfuel minerals. This methodology modified and interlinked two accepted computer models to provide projected demand for 25 nonfuel minerals in 5-year intervals to the year 2000 under four technology scenarios. **Findings/Conclusions:** The projections indicated that implementing a national energy program to replace or supplement conventional sources with those that are either renewable or available on a scale sufficient for centuries could require large increases in the supply and availability of certain nonfuel minerals. While the scenarios evaluated required an average of between 17 percent and 23 percent of total projected U.S. demand for the 25 minerals to the year 2000, the percentage for each mineral varied sharply. Demand for these nonfuel minerals by the conventional technologies remained relatively constant. Conversely, demand by the alternative technologies varied from 8 to 15 percent. Physical exhaustion of world mineral resources did not appear to be a problem through the remainder of this century. World reserves also appeared to be adequate despite the increased demand generated by the alternative energy technologies. Nine of the minerals identified appeared to be both strategic and critical to implementing a national energy program, in that the United States is vulnerable to contingencies that might either seriously disrupt supplies or cause sharp increases in price; implementing a national energy program may intensify this vulnerability. However, U.S. import reliance is not synonymous with vulnerability and does not necessarily present a high risk to the U.S. economy or a national energy program. Each mineral may have to be analyzed and evaluated on its own merits before comparative analysis can be performed.

115826

NRC Should Specify User Needs and Improve Cost Control for Its Document Control System. EMD-81-90; B-203360. June 3, 1981. Released July 6, 1981. 3 pp. plus 1 appendix (9 pp.).

Report to Rep. Morris K. Udall, Chairman, House Committee on Interior and Insular Affairs; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Automatic Data Processing: Effectiveness of the Management of Automated Information Resources Used in Support of Agency Missions (0118); Energy: Relevance and Usefulness of Federal Energy Information Programs (1639).

Contact: Energy and Minerals Division.

Budget Function: Energy: Energy Information, Policy, and Regulation (0276).

Organization Concerned: Nuclear Regulatory Commission.

Congressional Relevance: House Committee on Interior and Insular Affairs; Rep. Morris K. Udall.

Abstract: GAO was requested to review the Nuclear Regulatory Commission's (NRC) technical information and document control system. The review focused on determining: (1) the document control system's ability to meet the needs of the NRC staff; (2) the costs of the system; and (3) the adequacy of contracting procedures followed in acquiring the system. **Findings/Conclusions:** GAO

found that the document control system is being used by less than half of its potential users, the NRC staff is experiencing problems in using the system, and its costs have increased substantially beyond those NRC originally estimated. Although only a few contractors submitted a proposal for the procurement, the review shows that NRC followed acceptable contracting procedures in acquiring the system. The review showed that prospective contractors did not question the award of the contract. Potential problems of system users usually can be identified and resolved through a comprehensive requirements study. However, NRC did not conduct such a study to determine the specific needs of the document control system's users. In addition, GAO found that the NRC staff is experiencing serious problems in using the system because: (1) the system's data base is incomplete; (2) the quality of document images displayed on video computer terminals is poor; and (3) operating procedures for locating documents are difficult to use. NRC has initiated or planned corrective actions to make the document control system more responsive to its staff's needs and to improve controls over the system's costs. **Recommendation To Agencies:** The Chairman of the Nuclear Regulatory Commission (NRC) should direct the completion and implementation of planned corrective actions to specify the needs of NRC staff for an automated technical information and document control system. The Chairman of the Nuclear Regulatory Commission (NRC) should direct the completion and implementation of planned corrective actions to resolve problems that NRC staff is experiencing in using the system. The Chairman of the Nuclear Regulatory Commission should direct the completion and implementation of planned corrective actions to prevent the processing of duplicate documents.

115829

[*Protests of Requirements-Type Contract Award*]. B-195945.4, B-198276. July 15, 1981. 4 pp.

Decision re: U.S. Financial Services, Inc.; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: U.S. Financial Services, Inc.; General Services Administration; Defense Logistics Agency; Memorex Corp.

Authority: Automatic Data Processing Equipment Act (40 U.S.C. 759). *Brawley v. United States*, 96 U.S. 168 (1877). B-195495.3 (1980). B-185502 (1976).

Abstract: A firm protested the Defense Logistics Agency's (DLA) determinations to satisfy two of its requirements for disk storage equipment under a General Services Administration (GSA) requirements-type contract with another firm. Because it believed that it was required to satisfy its disk storage needs under the GSA requirements-type contract, DLA terminated competitive procurement actions in both instances when it learned of the GSA award. The protester contended that DLA improperly determined that the requirements-type contract was mandatory in both instances and that the Government could have realized substantial savings through competitive procurements. In two notices released after the date of the requirements-type contract, GSA advised Federal agencies that the contract was a mandatory requirements-type contract except where the contract's terms and conditions did not meet a procuring agency's needs. DLA reported that its needs could be met under the contract. In support of its contention that the requirements-type contract was not mandatory, the protester cited several sections of that contract. However, GAO could not find support for the protester's contentions in any of them. In considering similar protests, GAO has stated that there is no question that requirements contracts are valid and that the promises of both parties to such contracts constitute valid consideration. The assertion that the Government could save money in a particular procurement by, in effect, breaching a mandatory requirements contract also was

not a valid basis upon which to sustain a protest. Accordingly, the protest was denied.

115857

Department of Agriculture Needs Leadership in Managing Its Information Resources. CED-81-116; B-203507. June 19, 1981. Released July 19, 1981. 83 pp. plus 2 appendices (9 pp.).

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

Issue Area: Automatic Data Processing: Design, Development, and Installation of Software (0106); Information Management (4200).

Contact: Community and Economic Development Division.

Budget Function: Automatic Data Processing (1001).

Organization Concerned: Department of Agriculture.

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

Authority: Paperwork Reduction Act of 1980 (P.L. 96-511). Privacy Act of 1974 (P.L. 93-579). H.R. 6410 (96th Cong.). S. 1411 (96th Cong.). S. Rept. 96-930. H. Rept. 96-835.

Abstract: In response to a congressional request, GAO reviewed the effectiveness of the Department of Agriculture's (USDA) computer and information system resources. It also evaluated the USDA automatic data processing (ADP) organization and structure, management functions, and security activities. **Findings/Conclusions:** Although many problems have been identified in the USDA management and use of information resources, little has been done to solve these problems. The current ADP office acts more as a coordinator and advisory office than as the manager of critical information resources. It does not have the required authority to ensure effective and efficient management and use of information resources. Nor does it have authority over agency in-house development efforts. In enacting the Paperwork Reduction Act of 1980, Congress mandated that each agency appoint a single senior official with the authority and responsibility for ensuring effective and efficient information resources management. If effectively implemented, the Act should materially improve the USDA information resources management. Development, conversion, and maintenance of applications software is ineffective because generally accepted management practices are not followed. Frequently, agencies do not prepare requirements analyses, cost/benefit studies, or comprehensive plans. Nor are full-time project managers with authority, responsibility, and accountability always assigned to software projects. Users of four USDA computer centers are dissatisfied with availability, accessibility, and response times. Too little emphasis has been placed on ADP security. Lack of a comprehensive planning process has resulted in inefficient and ineffective use of information resources that has contributed to huge cost overruns for six large software projects. **Recommendation To Agencies:** The Secretary of Agriculture should provide the senior official with clear authority over agency software projects. This authority would require agencies to submit to the senior official the following documents and data for software projects meeting established dollar thresholds: (1) feasibility studies, cost/benefit analyses, and user requirements analyses; (2) comprehensive project plans that include milestones and dates and identify project managers; (3) procedures that will be used to monitor the project's progress and track its costs; and (4) progress reports showing percent of completion and costs to date, and estimated time and cost to complete the project. The Secretary of Agriculture (USDA) should direct the senior official designated under the Paperwork Reduction Act to include, as part of the periodic reviews of information management activities required by the Act, evaluations of agencies' compliance with USDA security regulations. The Secretary of Agriculture should direct the senior official appointed under the Paperwork Reduction Act to conduct a postimplementation review to determine whether the National Finance Center (NFC) should continue managing its computer center. If the review shows

NFC should not, responsibility for managing the computer center should be returned to a central office. The Secretary of Agriculture should direct the senior official designated under the Paperwork Reduction Act to direct the agencies to adapt their planning processes to guidelines developed by the senior official. The Secretary of Agriculture (USDA) should direct the senior official designated under the Paperwork Reduction Act to develop USDA-wide guidelines for a comprehensive information resources management planning process. The Secretary of Agriculture (USDA) should direct the senior official designated under the Paperwork Reduction Act to vest USDA security officers with sufficient authority to enforce security regulations over information resources and automatic data processing facilities. The Secretary of Agriculture should direct the the senior official appointed under the Paperwork Reduction Act to require user organizations to provide computer centers with timely and complete workload forecasts for use in the Computer performance management program. The Secretary of Agriculture should direct the senior official appointed under the Paperwork Reduction Act to develop, implement, and enforce procedures for workload forecasts. The Secretary of Agriculture should direct the senior official appointed under the Paperwork Reduction Act to establish a computer performance management program, including objectives for user service levels; uniform reporting on performance, capacity, and utilization; and standard operating procedures related to efficient use of computer center resources. The Secretary of Agriculture (USDA) should direct USDA agencies and offices to establish central information management units subject to the senior official's review and approval. The Secretary of Agriculture should direct the senior official to establish formal procedures and policies for software maintenance activities and for life-cycle automatic data processing cost accounting. The Secretary of Agriculture should establish, under the direction of the senior official, a management assistance center for computer software and systems development. The Secretary of Agriculture (USDA) should issue a memorandum to agency heads stressing the need for involving top management in information resources management and in the activities of the USDA steering committee. The Secretary of Agriculture (USDA) should establish a top-level USDA steering committee or similar group of agency representatives to provide the senior official with advice and recommendations on policy and other significant information resources management matters. The Secretary of Agriculture should include as part of the information resources management (IRM) office such IRM-related subcomponents as deemed necessary for the senior official to carry out his responsibilities. The Secretary of Agriculture should issue a memorandum to agency heads describing the responsibilities and authority of the senior official with specific attention to the senior official's authority over agencies' information resources management activities. The Secretary of Agriculture (USDA) should designate the USDA senior official an assistant secretary or equivalent level. The Secretary of Agriculture should establish a separate, central information resources management office headed by the senior official. The Secretary of Agriculture (USDA) should direct the senior official in carrying out his information activities to develop and implement a USDA-wide information resources management program.

115880

[Protest Alleging That RFP Contains Defective and Ambiguous Requirements]. B-201642. July 22, 1981. 7 pp.
Decision re: Four-Phase Systems, Inc.; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: Four-Phase Systems, Inc.; Federal Aviation Administration.

Authority: B-179762 (1974). B-184052 (1975). B-185103 (1976). B-191468 (1978). B-193126 (1979). B-193264 (1979). B-193501

(1979). B-194717 (1979).

Abstract: A firm protested a request for proposals (RFP) for computer systems alleging that the RFP contained defective and ambiguous requirements, unduly restricted competition, and did not include all of the costs that should be evaluated. It also alleged that the agency improperly refused to answer questions concerning the solicitation and refused to extend the closing date for receipt of proposals. GAO agreed with the agency's reading of the RFP and saw no ambiguity or conflict in its requirements. GAO will not question agency determinations as to the Government's minimum needs unless they are shown to be clearly unreasonable. The protester failed to prove its case that the requirements as listed in the RFP were unreasonable and unduly limited competition. The agency had refused to grant an extension of the closing date for receipt of proposals and refused to answer certain questions. The determination of a date for receipt of proposals is a matter of judgment properly vested in the contracting officer, and GAO will not substitute its judgment unless the agency's determination was arbitrary or capricious. Here, the contracting officer's actions were not arbitrary or capricious since there was ample time for submitting questions in a timely manner and for the preparation of proposals. There was also adequate competition since four proposals were received. Since the protester's proposal was found to be technically unacceptable, it was not necessary to address the issues of cost. Accordingly, the protest was denied.

115883

Head Start: An Effective Program but the Fund Distribution Formula Needs Revision and Management Controls Need Improvement. HRD-81-83; B-203614. July 23, 1981. 82 pp. plus 7 appendices (10 pp.).

Report to Congress; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Income Security and Social Services (1300).

Contact: Human Resources Division.

Budget Function: Education, Training, Employment and Social Services: Social Services (0506).

Organization Concerned: Department of Health and Human Services; Office of Human Development Services; Department of Health and Human Services: Audit Agency; Office of Human Development Services: Administration for Children, Youth, and Families.

Congressional Relevance: Congress.

Authority: Economic Opportunity Act of 1964 (42 U.S.C. 2781). Community Services Act of 1974 (P.L. 93-644). Economic Opportunity Amendments of 1978 (P.L. 95-568). P.L. 96-226. H. Rept. 95-1151. H. Rept. 95-892. H. Rept. 95-381. S. Rept. 95-1766.

Abstract: GAO reviewed the management and administration of the Head Start program because Congress has shown considerable interest in early childhood and family development. The objective of the review was to determine whether this program, which has progressed over the years from a demonstration project to an ongoing service program, is being effectively managed and administered by the Department of Health and Human Services.
Findings/Conclusions: Since fiscal year 1977, Head Start funds have been redistributed among States in accordance with congressional intent by using the distribution formula mandated by the 1978 legislation. However, the increased Head Start enrollments envisioned by Congress and provided for by the 1978 amendments have not been sustained. Operating cost increases provided to States have varied. Both Congress and the Administration have emphasized the importance of maintaining high quality in local Head Start programs; however, program quality is being threatened by a trend among many grantees to reduce services to children and families because of escalating operating costs and insufficient funding. Although these service reductions appear to be widespread through the program, not all grantees are finding it necessary to reduce

program services, indicating that some grantees may not need increased levels of funding while others do if service reductions are to be avoided. Although the Administration for Children, Youth, and Families regional offices use the Federal average cost per child as one basis in determining the amount of Federal funding to be allocated to grantees within the States, as it is presently calculated, average cost per child should not be used in the funding decision process. Since 1972, the responsibilities and administrative workloads of Head Start staff have increased dramatically. However, staffing levels and funding for salaries and expenses have not kept pace. **Recommendation To Congress:** Congress should consider modifying the funding distribution formula to assure that sufficient operating cost increases are provided to all States so that grantees can maintain their enrollment and service levels before any funds are provided for expansion of enrollments. In addition, Congress should consider placing a moratorium on further expansion of Head Start, until sufficient funding is available to expand enrollment and to provide adequate cost-of-living increases to all States. **Recommendation To Agencies:** The Secretary of Health and Human Services (HHS) should direct the Commissioner of the Administration for Children, Youth, and Families (ACYF) to (1) work with the HHS Audit Agency on developing and issuing additional guidance to independent auditors requiring the submission of balance sheets and operating statements showing more detail on expenses; (2) work with the HHS Audit Agency and the Office of Human Development Services' Grants and Contracts Management Division to eliminate the requirements of independent audit work which duplicates functions performed by ACYF monitoring teams; and (3) direct the regional office community representatives to validate grantees' program information reports before entering the data into the performance indicator system.

115884

[Followup on Actions To Improve Coordination and Utilization of Human Resources Research and Development]. FPCD-81-62; B-203776. July 23, 1981. 7 pp.
Report to Caspar W. Weinberger, Secretary, Department of Defense; by Clifford A. Gould, Director, GAO Federal Personnel and Compensation Division.

Issue Area: Personnel Management and Compensation: The Federal Government's Systems for Personnel Management and Organizational Research (0335).

Contact: Federal Personnel and Compensation Division.

Budget Function: National Defense: Defense-Related Activities (0054).

Organization Concerned: Department of Defense.

Abstract: GAO reported earlier that the Department of Defense (DOD) needed to improve its management of the use of human resources research and development results. GAO recently completed a limited examination of the actions taken by each of the services and the Office of the Secretary of Defense (OSD) to coordinate and increase the use of human resources research and development. Although it has taken many positive initiatives, OSD needs to ensure that these initiatives are carried out and that other improvements to research coordination and utilization are made.

Findings/Conclusions: To identify the actions taken to coordinate and encourage the use of human resources research and development, GAO interviewed key personnel within the Office of the Assistant Secretary of Defense-Manpower, Reserve Affairs and Logistics (MRA&L) and the Office of the Under Secretary of Defense for Research and Engineering. GAO also interviewed personnel at the major laboratories in each service which conduct human resources research. The scope of the review was limited in that it did not assess how much the action taken had increased utilization. The two OSD staffs most concerned with human resources research, MRA&L and Research and Engineering, have been working together to improve its management and utilization. The

efforts of these staffs have been geared to insuring that the research community is working on pertinent manpower problems and that researchers and users communicate effectively. While GAO was impressed with the coordination of the two OSD staffs, it believes that additional attention should be given to the following matters: (1) establishing a DOD directive which specifies individual and mutual responsibilities for the entire manpower and personnel community; (2) getting OSD-level priority for the development of an automated research information system; (3) hiring additional staff for certain departments; and (4) producing an annual report on the past years' research and development efforts. GAO also believes further attention should be paid to improving the effectiveness of joint service actions.

115888

[Implementation of Bank Secrecy Act's Reporting Requirements]. July 23, 1981. 5 pp. plus 1 attachment (1 p.).

Testimony before the House Committee on Banking, Finance and Urban Affairs: General Oversight and Renegotiation Subcommittee; by William J. Anderson, Director, GAO General Government Division.

Contact: General Government Division.

Organization Concerned: Department of the Treasury.

Congressional Relevance: House Committee on Banking, Finance and Urban Affairs: General Oversight and Renegotiation Subcommittee.

Authority: Bank Secrecy Act of 1970 (P.L. 91-508).

Abstract: GAO reported on its review of the implementation of the Bank Secrecy Act's reporting requirements. The GAO assessment is that the Act's reporting requirements have not been as useful to Federal law enforcement efforts as was intended. The Act's implementing regulations require three reports: (1) the currency transaction report; (2) the report of international transportation of currency or monetary instruments; and (3) the report of foreign bank, securities, and other financial accounts. GAO found that these reports have not been widely used by Federal law enforcement and regulatory investigators. Furthermore, it is uncertain how well financial institutions and individuals are complying with the Act's reporting requirements. **Findings/Conclusions:** The Department of the Treasury and other responsible agencies have initiated several measures in the last 2 years that should correct many of the problems related to implementation of the Act's reporting requirements. GAO believes that, in addition to recent efforts, other actions are needed for the Act's reporting requirements to achieve their intended purpose. These actions relate to: (1) allocating the staff necessary to carry out the Act; (2) revising data dissemination guidelines; (3) strengthening compliance enforcement and monitoring efforts; and (4) developing the information necessary to make a comprehensive assessment of the costs and benefits of the Act's reporting requirements. GAO believes that the next 2 to 3 years are crucial to demonstrating the contributions that the reporting requirements can make. If the agencies involved cannot demonstrate that the usefulness of the reports justify the costs, then the Act's reporting requirements should be repealed.

115889

Action Needed To Eliminate Delays in Processing Civil Service Retirement Claims. FPCD-81-40; B-203710. July 20, 1981. Released July 23, 1981. 17 pp. plus 1 appendix (4 pp.).

Report to Rep. Mary Rose Oaker, Chairman, House Committee on Post Office and Civil Service: Compensation and Employee Benefits Subcommittee; Sen. John W. Warner; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Personnel Management and Compensation: Civil Service Reorganization and Reform Implementation (0319).

Contact: Federal Personnel and Compensation Division.

Budget Function: General Government: Central Personnel Management (0805).

Organization Concerned: Office of Personnel Management.

Congressional Relevance: House Committee on Post Office and Civil Service; Compensation and Employee Benefits Subcommittee; *Rep.* Mary Rose Oaker; *Sen.* John W. Warner.

Abstract: For the past 4 years, the Office of Personnel Management (OPM) has not met its performance standard of 35 days for acceptable retirement claims settlement. In January 1981, OPM was taking an average of 98 days to settle retirement claims. Claims from survivors of deceased annuitants and deceased employees were taking even longer. OPM officials initiated several actions to improve the claims processing operation. They developed a means of identifying workforce requirements, detailed for 90 days former claims examiners who settled about 9,000 claims, recruited 113 additional claims examiners, and refined the claims settlement process. Without these actions, settlement times would be much longer.

Findings/Conclusions: Even with the expanded workforce and current settlement process, GAO estimates that OPM will need 2.5 more years to eliminate the backlog of claims and reach its 35-day processing standard. GAO found the primary cause of the lengthy delays in settling retirement claims to be the failure by OPM to maintain a sufficient and experienced workforce. Other causes were a cumbersome claims process and incomplete and inaccurate records submitted by employing agencies. OPM has no standards for measuring the productivity of its examiners. The current workforce planning process of OPM is not based on achieving the OPM standard for an acceptable level of service to retirees. Had OPM based its plans on meeting their standard, it would have recognized the need to take corrective action. Before 1980, regardless of complexity, all claims moved through the same processing steps, and OPM made no effort to identify claims that could be processed faster than others. Approximately 25 percent of retirement claims could be settled by abbreviated processing. OPM cannot complete its claims settlement process until it receives complete and accurate records from agencies. Approximately 10 percent of all records submitted by agencies are inaccurate or incomplete, and correcting these deficiencies can extend OPM settlement times by more than 70 days. The current manual claims process needs to be automated; however, OPM has not developed a long-term plan for automating the retirement process. **Recommendation To Agencies:** The Director of the Office of Personnel Management should: (1) apply additional resources to claims settlement to more quickly eliminate the backlog and achieve the 35-day processing standard; (2) develop a workforce plan based on maintaining 35-day processing times; (3) develop productivity measurements and use them to hold employees and managers accountable for their performance; (4) evaluate periodically the timeliness, completeness, and accuracy of records submitted by employing agencies and inform them of their performance deficiencies; and (5) develop a long-term plan for automating the retirement claims process which will insure that settling claims entails less manual effort.

115900

[The Use of Obsolescent Computers Involves Unnecessary Costs and Problems]. July 23, 1981. 28 pp.

Speech before the ADP Management Conference, Department of Commerce; by Paul A. Puchalik, GAO Field Operations Division: Regional Office (New York).

Contact: Field Operations Division: Regional Office (New York).

Organization Concerned: Department of Commerce; General Services Administration; Office of Management and Budget.

Authority: 46 Fed. Reg. 1196. P.L. 96-511. OMB Circular A-71.

Abstract: Implementing modern computer technology can help the Government achieve the objectives of reducing the size and cost of Government and improving productivity. GAO undertook a study

to determine if the Federal computer inventory is outmoded, how this situation arose, and how to prevent it from recurring. It was found that over half of the medium- and large-scale computers used by the Government are of 1971 vintage or earlier technology. The obsolescence problem exists because agency managers have failed to identify all of the costs and problems associated with using outmoded equipment. They are overlooking high operating expenditures, extraordinary maintenance expenses, excessive energy consumption, and the costs of supplemental services. Personnel costs, floor space costs, and those expenditures attributable to system availability should be reviewed periodically to see if they are reasonable. The effect on capital items should be considered. The replacement of obsolescent equipment by modern gear can reduce these costs. Older unreliable systems can significantly lower operational availability time by breaking down more frequently, requiring longer maintenance periods, and not being capable of operating in a degraded mode. Users of older equipment may have to obtain additional capacity as backup when their equipment fails, or use outside timesharing services. Modern computers are significantly more reliable than older models. Computer system availability has been improved, processing capabilities have been expanded, and new equipment is more compatible with new accessory supporting equipment. Top agency management has not provided the oversight and direction to assure that total operating costs are identified and assessed in managing Federal automatic data processing resources. Policy and guidance for replacing older equipment has not been issued. Agencies should be allowed to update their equipment without upgrading their capacity. If systems are outmoded, agencies should move to replace them.

115917

Assessing Reliability of Computer Output: Audit Guide. AFMD-81-91. June 1981. 40 pp. plus 4 appendices (4 pp.).

by Milton J. Socolar, Acting Comptroller General.

Contact: Accounting and Financial Management Division.

Abstract: An approach for complying with the GAO audit policy requirements is presented. Detailed procedures are included that should help auditors assess the reliability of computer-processed information.

115924

[Computer-Related Fraud: Current Issues and Directions]. June 8, 1981. 20 pp.

Speech before the 40th International Conference, Institute of Internal Auditors, Inc.; by James R. Watts, Group Director, GAO Accounting and Financial Management Division.

Refer to FGMSD-76-27, April 27, 1976. Accession Number 098277.

Contact: Accounting and Financial Management Division.

Organization Concerned: Institute of Internal Auditors, Inc.

Authority: Foreign Corrupt Practices Act of 1977.

Abstract: Several factors have caused computer crime to be an issue of importance. Confusion exists as to its significance, definition, and magnitude. Various legislative proposals make computer-related crime an issue of some significance. In addition, the growing dependence of corporations and Government on the use of computer technology and the growing pressure for the accounting and auditing professions to accept more responsibility for detecting fraud also make computer crime an important issue. Computer technology is moving ahead at an ever-increasing pace, and the application of this technology to financial and general management systems is increasing in intensity and in sophistication. Therefore, it is very likely that schemes and methodologies for perpetrating and covering up fraud in automated systems will also change. From an accounting and auditing point of view, the ultimate objective is to

devise a system of internal controls which will help prevent and detect computer-related fraud. Even though Congress has not passed a computer crime statute, at least 11 States have, and others are considering such laws. These statutes are designed primarily to assist in the prosecution of criminal cases which involve the use of computers. A GAO report identified several generalizations about computer crime. These included: (1) all types of systems were vulnerable; (2) fraudulent input was a high vulnerability area; (3) system users were computer criminals as well as computer-knowledgeable people; (4) basic management controls were most exploited; (5) perpetrators took advantage of system weaknesses; and (6) existing controls or procedures were not enforced by operating personnel. The American Institute of Certified Public Accountants's Electronic Data Processing Fraud Review Task Force is using a questionnaire approach applied on an industry-by-industry basis to get the type of data needed to analyze, in its effort to gain more knowledge of computer-related crime; the banking industry was the first to be selected for this approach. The Task Force is now refining its analysis of the data and developing observations. It is also starting a comparable study of the insurance industry.

115925

[Computer-Related Fraud: Current Issues and Directions]. May 7, 1981. 21 pp.

Speech before the Sixth National Conference for CPA's in Industry, American Institute of Certified Public Accountants; by James R. Watts, Group Director, GAO Accounting and Financial Management Division.

Refer to FGMSD-76-27, April 27, 1976, Accession Number 098277.

Contact: Accounting and Financial Management Division.

Organization Concerned: American Institute of Certified Public Accountants.

Authority: Foreign Corrupt Practices Act of 1977.

Abstract: Several factors have caused computer crime to be an issue of importance. Confusion exists as to its significance, definition, and magnitude. Various legislative proposals make computer-related crime an issue of some significance. In addition, the growing dependence of corporations and Government on the use of computer technology and the growing pressure for the accounting and auditing professions to accept more responsibility for detecting fraud also make computer crime an important issue. Computer technology is moving ahead at an ever-increasing pace, and the application of this technology to financial and general management systems is increasing in intensity and in sophistication. Therefore, it is very likely that schemes and methodologies for perpetrating and covering up fraud in automated systems will also change. From an accounting and auditing point of view, the ultimate objective is to devise a system of internal controls which will help prevent and detect computer-related fraud. Even though Congress has not passed a computer crime statute, at least 11 States have, and others are considering such laws. These statutes are designed primarily to assist in the prosecution of criminal cases which involve the use of computers. A GAO report identified several generalizations about computer crime. These included: (1) all types of systems were vulnerable; (2) fraudulent input was a high vulnerability area; (3) system users were computer criminals as well as computer-knowledgeable people; (4) basic management controls were most exploited; (5) perpetrators took advantage of system weaknesses; and (6) existing controls or procedures were not enforced by operating personnel. The American Institute of Certified Public Accountants's Electronic Data Processing Fraud Review Task Force is using a questionnaire approach applied on an industry-by-industry basis to get the type of data needed to analyze, in its effort to gain more knowledge of computer-related crime; the banking industry was the first to be selected for this approach. The Task Force

is now refining its analysis of the data and developing observations. It is also starting a comparable study of the insurance industry.

115926

[Achieving Greater Economies in Data Processing in Federal Government]. June 10, 1981. 15 pp.

Speech before the Intergovernmental Council on Technology of Information Processing; by James R. Watts, Group Director, GAO Accounting and Financial Management Division.

Contact: Accounting and Financial Management Division.

Organization Concerned: Intergovernmental Council on Technology of Information Processing.

Authority: Automatic Data Processing Equipment Act.

Abstract: The economics that can be achieved in automatic data processing (ADP) management were addressed. The Government has become increasingly dependent upon the use of computer technology. It is estimated that the Government will operate more than 18,000 computers in 1981; the cost of their installation, operation, and maintenance is estimated to be in excess of \$15 billion annually. Because computer systems have become inseparable from the Federal programs they support, GAO and Congress are increasingly interested in evaluating computer systems development and use. This combination of Federal programs and computer technology has allowed the Government to perform many operations and applications that in the past were not done at all or were done manually at great expense and time. In an effort to improve the Government's management of its ADP resources, GAO has steadily increased the scope and sharpened the focus of the ADP audit activities over the years. GAO has been involved in ADP procurement and utilization for many years. Prior to the Brooks Act, GAO issued about 100 audit reports revealing deficiencies in the acquisition and use of ADP. These reports provided some impetus for the Act's passage. This Act was a major milestone, because Congress called special attention to ADP. The intent of the law was to make the acquisition and use of data processing goods and services by the Federal Government both orderly and economical. Despite the Act, GAO has found that problems still persist in all facets of ADP activities. Despite dozens of GAO reports, there is still a lack of clear and concise guidance from the central executive agencies. GAO found that there is continued use of costly, outmoded computers in Federal agencies, and Federal agencies' maintenance of computer programs is expensive and undermanaged.

115929

[FAA Communications Equipment Replacement Plans]. MASAD-81-37; B-200622. July 29, 1981. 3 pp.

Report to Andrew L. Lewis, Jr., Secretary, Department of Transportation; by Walton H. Sheley, Jr., Director, GAO Mission Analysis and Systems Acquisition Division.

Issue Area: Communications (3700).

Contact: Mission Analysis and Systems Acquisition Division.

Budget Function: General Science, Space, and Technology; Telecommunications and Radio Frequency Spectrum Use (0258).

Organization Concerned: Federal Aviation Administration; Department of Transportation.

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

Abstract: GAO reviewed the Federal Aviation Administration (FAA) voice communications equipment replacement plans. FAA planned a two-phased effort to replace existing leased telephone switching and FAA-owned radio control equipment. Some of the equipment would be replaced during the early 1980's with interim leased or purchased equipment while the Voice Switching and Control System (VSCS) was being developed. The interim equipment would be replaced with VSCS during the late 1980's and early 1990's. The interim and VSCS equipment are to be computer

controlled for automated circuit reconfigurations. **Findings/Conclusions:** GAO feels that VSCS is not required because: (1) the current type of equipment, rather than computer controlled equipment, would satisfy the requirement; (2) much of the in-use equipment would last for many years; and (3) the replacement of older equipment with off-the-shelf equipment, rather than VSCS, would be more cost effective. The FAA cost-benefit study did not adequately support the VSCS because of errors and omissions. Further, the proposed contract specifications would likely attract only one qualified bidder. GAO recommended that FAA discontinue research and development on VSCS and cancel its planned purchase, use off-the-shelf equipment to obtain needed equipment, and revise the draft specifications for the interim equipment to allow for more competition and to control costs. FAA reduced its fiscal year 1982 VSCS research and development budget from nearly \$4 million to \$1.62 million and deferred the VSCS planned purchase. FAA now plans to use proposed Integrated Communications Switching System (ICSS) equipment, rather than VSCS, at towers and flight service stations and hopes to be able to use an expanded version of ICSS at enroute centers. Proposed revisions in the ICSS specifications will allow more cost competition and basically satisfy the GAO recommendation.

115930

More Can Be Done To Measure HUD's Success in Using Millions of Dollars for Rehabilitating Housing. CED-81-98; B-171630. July 14, 1981. 19 pp.

Report to Samuel R. Pierce, Jr., Secretary, Department of Housing and Urban Development; by Henry Eschwege, Director. GAO Community and Economic Development Division.

Issue Area: Domestic Housing and Community Development: Federal Government's Ability To Effectively Acquire, Manage, and Dispose of Multi-Family Projects (2115).

Contact: Community and Economic Development Division

Budget Function: Community and Regional Development: Community Development (0451).

Organization Concerned: Department of Housing and Urban Development.

Authority: Housing and Community Development Act of 1974, Housing Act of 1954, Supplemental Appropriations and Rescission Act, 1981 (P.L. 97-12).

Abstract: GAO examined the current status of actions taken by the Department of Housing and Urban Development (HUD) on recommendations GAO made to the agency in a previous report. In this report, GAO estimated that \$150 million of a total \$200 million in grants was directly granted to property owners to cover their rehabilitation costs in fiscal year 1980. By combining grant assistance to homeowners for housing rehabilitation with other funds, or by using loans to replace grants wherever feasible, GAO said that HUD should be able to more efficiently and effectively use millions of dollars annually in its Community Development Block Grant (CDBG) Program. HUD agreed with GAO that direct grants for housing rehabilitation were costly and sometimes inappropriate, but disagreed with the recommendation that CDBG regulations be amended to prohibit the use of grants unless grants are combined with other resources. Instead HUD believes that, through concerted technical assistance, its efforts to encourage communities to use more cost-effective financing techniques can achieve the desired results. **Findings/Conclusions:** GAO believes that the HUD technical assistance effort should help in assisting communities to adopt more effective and efficient rehabilitation financing techniques; however, HUD lacks sufficient data to determine how successful its efforts have been and whether additional steps are needed. If HUD intends to rely on its technical assistance efforts, then it needs to develop performance standards and compare them with reliable management data to enable HUD to measure overall progress in meeting its objectives. GAO also found in its followup work that:

(1) existing management data were inaccurate, thus preventing HUD from effectively monitoring recent changes to restrict the use of certain funds for refinancing home mortgages; and (2) the improved use of available data systems, and the establishment of performance standards, could improve monitoring of and technical assistance to local communities in meeting objectives of giving loan priority to certain persons. **Recommendation To Agencies:** The Secretary of Housing and Urban Development (HUD) should establish performance standards to be used with reliable management data on refinancing and loan priority given to low and moderate-income borrowers, clearly stating the HUD goals for anticipated levels of performance. The performance standards should be communicated to field staffs and communities and used to focus the HUD technical assistance activities. The Secretary of Housing and Urban Development (HUD) should prepare periodic reports using existing data systems to routinely monitor the HUD objective that communities give loan priority to low and moderate-income borrowers. The Secretary of Housing and Urban Development (HUD) should use the improved management data, and accompanying performance standards, to measure the progress area offices and communities are making to reduce their reliance on the use of direct grants in rehabilitating housing. HUD should also consider whether additional actions, such as incentives, are needed to reward communities for stretching block grant funds by adopting financing methods more cost effective than direct grants. The Secretary of Housing and Urban Development (HUD) should establish performance standards in conjunction with these block grant rehabilitation data systems, stating the HUD goals for using more cost-effective rehabilitation financing methods. The Secretary of Housing and Urban Development (HUD) should revise the grantee performance reports to require that information reported on block grant expenditures for housing rehabilitation indicate the amount spent through the use of rehabilitation grants versus loans. HUD should also incorporate this information on expenditures into its computer system as it has done for block grant budgets to enable routine and timely comparisons between planned and actual expenditures. The Secretary of Housing and Urban Development (HUD) should improve the existing HUD monitoring capabilities by revising the application forms for collecting information on the planned uses of block grant funds to require that, in the case of housing rehabilitation activities, local communities indicate the amount of funds they plan to budget for rehabilitation grants versus loans.

115931

Bank Secrecy Act Reporting Requirements Have Not Yet Met Expectations, Suggesting Need for Amendment. GGD-81-80; B-199000. July 23, 1981. 60 pp. plus 11 appendices (32 pp.).

Report to Congress; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Law Enforcement and Crime Prevention: Non-Line-of-Effort Assignments (0551); Tax Administration: Criminal Enforcement Activities To Insure Tax Law Compliance (2703); Federal Oversight of Financial Institutions: Non-Line-of-Effort Assignments (3951).

Contact: General Government Division.

Budget Function: General Government: Executive Direction and Management (0802).

Organization Concerned: Department of the Treasury; Department of Justice; Federal Reserve System; Federal Deposit Insurance Corp.

Congressional Relevance: Congress.

Authority: Bank Secrecy Act of 1970 (P.L. 91-508), 31 C.F.R. 103.

Abstract: The implementation of the Bank Secrecy Act's reporting requirements and their usefulness to law enforcement efforts were reviewed. Congress envisioned that the reporting requirements of the Act would be useful for tracking the financial resources

associated with criminal activities and the profits gained from these illegal activities. However, GAO found that the reports required under the Act are not widely used and their potential utility as an investigative tool is unknown. The Department of the Treasury, responsible for implementing the Act, has initiated actions along with other agencies to correct many of the problems hindering the use of the reports. However, GAO believes that further improvements are needed if the Act is to be effectively implemented. GAO also believes that it is time for an overall assessment of the costs and benefits of the Act's reporting requirements to determine their usefulness. **Findings/Conclusions:** GAO found that after 10 years the Act has not been used sufficiently to demonstrate whether the demands it places on the private sector, especially financial institutions, are commensurate with the benefits obtained by the Federal Government. GAO believes that the next 2 to 3 years will be crucial to demonstrating the cost effectiveness of the Act's reporting requirements. Recent actions taken by the Treasury Department and the regulatory agencies to improve implementation and compliance, coupled with a greater emphasis on financial investigations by law enforcement agencies, suggest that the Act's requirements may now be receiving the attention Congress envisioned. However, as law enforcement agencies focus more on detecting the financial resources of organized criminals and, as more attention is given to the effects of Federal regulatory activities on the national economy, Treasury will have to demonstrate better that the usefulness of the Act reports justifies the costs. If this cannot be demonstrated, then GAO believes that the Act's reporting requirements should be repealed. **Recommendation To Congress:** Congress should amend the Bank Secrecy Act to require a reauthorization of the Act's reporting requirements in 1984. On the basis of current progress, GAO believes that Treasury should be able to provide sufficient data before then for Congress to make a decision on the Act's continuation, modification, or elimination. **Recommendation To Agencies:** The Secretary of the Treasury, through the Assistant Secretary for Enforcement and Operations, should establish a system to obtain the data necessary to make a comprehensive assessment of the costs and benefits of the Act's reporting requirements. The Secretary of the Treasury, through the Assistant Secretary for Enforcement and Operations, on a test basis, should obtain and distribute the names of retail businesses exempted from filing currency transaction reports to determine if such data are useful to law enforcement agencies. The Secretary of the Treasury, through the Assistant Secretary for Enforcement and Operations, should develop, in cooperation with Customs' Reports Analysis Branch and the financial institutions' regulatory agencies, the capability to identify financial institutions which may not be complying, so that the regulatory agencies can most effectively focus their limited examination resources. The Secretary of the Treasury, through the Assistant Secretary for Enforcement and Operations, should work with the financial institution regulatory agencies in: (1) developing a workable compliance enforcement policy specifying penalties to be applied for noncompliance; (2) establishing effective compliance monitoring procedures that provide for each regulatory agency to extensively test some portion, perhaps as much as 10 percent, depending on resource availability, of the institutions examined each year; and (3) designating a single supervisory examiner in each district or region to review Act examinations. The Secretary of the Treasury, through the Assistant Secretary for Enforcement and Operations, should revise the Department's Act data dissemination guidelines to provide law enforcement investigators easier access to Act report data and regulatory examiners' data to verify financial institutions' report filings. The Secretary of the Treasury, through the Assistant Secretary for Enforcement and Operations, should allocate, within the Treasury, the staff necessary to effectively implement, monitor, and evaluate the Act's reporting requirements and assure that Customs' commitments to increase staff in its Reports Analysis Branch are fulfilled. The Secretary of the Treasury should initiate, and submit to Congress within 2 years, a

comprehensive assessment of the Act's reporting requirements. Such an assessment should include: (1) the administrative and respondent costs of the reporting requirements; (2) the report's value to criminal, tax, and regulatory investigations; and (3) recommendations for legislative or program changes.

115968

[Protest of RFP Cancellation]. B-198340. July 28, 1981. 4 pp. **Decision re:** Systems Group Associates, Inc.; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: Systems Group Associates, Inc.; District of Columbia: D.C. General Hospital; McDonnell Douglas Corp.; McDonnell Automation Co.

Authority: 54 Comp. Gen. 1114. Morgan Business Associates, Inc. v. United States, 619 F.2d 892 (Ct. Cl. 1980). B-195392 (1980). B-186769 (1977). B-201228.2 (1981).

Abstract: A company protested the District of Columbia General Hospital's (DCGH) cancellation of its request for proposals (RFP). The RFP was for automatic data processing (ADP) equipment to support a proprietary Patient Care System (PCS) which was to be procured on a sole-source basis from a second company. The RFP was canceled because DCGH determined that only ADP equipment furnished by the second company could support the PCS. The protester objects to the DCGH decision to cancel the RFP and to award either contract to the awardee. The protester also seeks to recover proposal preparation costs incurred in responding to the hardware RFP. The awardee markets an integrated hospital data processing system which consists of several separate modules which can be added in units as a system is expanded to support many different hospital functions. DCGH reported that it found it impossible to contract anyone but the awardee for the ADP equipment because the awardee's PCS was designed to be used on specially modified hardware which, at the time, only the awardee could furnish. GAO, in the past, has recognized that noncompetitive awards are justifiable where work or supplies required can only be furnished by one source. The protester proffered no substantive evidence to show that the awardee's PCS software can be supported by any other hardware. GAO, therefore, had no basis to conclude that the DCGH decision to purchase the awardee's hardware was improper. Because the protester has the burden to affirmatively prove its case, GAO denied the protest. Further, GAO stated that proposal preparation costs can be recovered only if the agency acted arbitrarily or capriciously toward a claimant who otherwise would have had a substantial chance of receiving the award. Since these circumstances were not present, the claim was denied.

115976

[Protest Against Award of Contract Under Bureau of Indian Affairs RFP]. B-200814. August 3, 1981. 2 pp.

Letter to James G. Watt, Secretary, Department of the Interior; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: Department of the Interior; Bureau of Indian Affairs.

Authority: Automatic Data Processing Equipment Act (41 U.S.C. 541 et seq.). 4 C.F.R. 20.4 C.F.R. 20.3. F.P.R. 1-2.407-8(a)(4). B-200339 (1981).

116009

Evaluating Internal Controls in Computer-Based Systems; Audit Guide. AFMD-81-76. June 1981. 274 pp. plus 2 appendices (5 pp.).

by Milton J. Socolar, Acting Comptroller General.

Contact: Accounting and Financial Management Division.

Abstract: A guide is presented to help auditors make a detailed review and evaluation of internal controls in computer-based systems. It is designed specifically for auditors who already have technical training in auditing automatic data processing systems.

116015

[Protest of Contract Award]. B-203166. August 5, 1981. 3 pp.
Decision re: Data Resources, Inc.; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: Data Resources, Inc.; Economics and Statistics Service.

Authority: B-195806 (1981). B-197516 (1980).

Abstract: A firm protested the award of a contract under a request for proposals (RFP) issued by the Economics and Statistics Service. The RFP sought a contract to give the agency access to computerized information systems capable of providing detailed forecasts of certain economic variables. The protester complained that the agency changed the evaluating procedures after proposals were received and unreasonably concluded that the protester's model did not forecast as accurately as the awardee's model did. The protester, which initially filed a protest with the agency, cited the contracting officer's letter denying the protest as suggesting that the agency changed the evaluation criteria after proposals were submitted. The record did not indicate any instance where the agency deviated from the evaluation criteria listed in the RFP. The contracting officer simply changed his original instructions as to the composition of the evaluation panel, including the number of members to review each part of the proposal. The decision as to how many and which members of an evaluation panel will review each proposal, as well as the choice of evaluators, is within the discretion of the contracting agency. It is not the function of GAO to make determinations as to the acceptability or relative merits of technical proposals. Those determinations are the responsibility of the contracting agency, and procuring officials thus enjoy a reasonable degree of discretion in evaluating proposals. GAO will not disturb an agency judgment unless it is shown to be arbitrary or in violation of procurement statutes or regulations. The protester, which had the burden to prove its case, failed to show that the agency's evaluation was unreasonable. Accordingly, the protest was denied.

116036

Management of the Department of State Office of Passport Services Needs To Be Improved. ID-81-39; B-203653. August 6, 1981. 50 pp. plus 2 appendices (3 pp.).

Report to Alexander M. Haig, Jr., Secretary, Department of State; by Frank C. Conahan, Director, GAO International Division.

Issue Area: International Affairs: Management of Foreign Affairs (0614).

Contact: International Division.

Budget Function: International Affairs: Foreign Information and Exchange Activities (0153).

Organization Concerned: Department of State; Department of State: Office of Passport Services; Department of State: Foreign Affairs Information Center; Department of Justice; United States Postal Service.

Authority: Independent Offices Appropriation Act, 1952 (31 U.S.C. 483a). 22 C.F.R. 51.1. 22 U.S.C. 211a. 18 U.S.C. 3291. 8 U.S.C. 1104. 44 U.S.C. 3312.

Abstract: GAO reviewed the Department of State's Office of Passport Services, the Travel Document Issuance System (TDIS), the Passport Files Miniaturization (PFM) system, passport records storage, passport fraud programs, special handling fees, and the Passport Lookout System. The objective of the review was to

evaluate the effectiveness of these functions within the Department. **Findings/Conclusions:** TDIS, the Department's new computerized system for issuing passports, is plagued by deficient planning. TDIS will cost between \$12 to \$15 million over the next 4 years, and management needs to take on more comprehensive planning. The PFM system is another problem area that has presented difficulties to the passport management staff. Because of technical complications within the system, operational performance troubles, and inadequate management attention to the new file system, a severe backlog of work has developed, clogging the system with over 2 million passport applications. Still another related records management problem is the storage of original passport records. Costing over \$200,000 each year, the Department has over 140 million passport documents in storage. One of the most severe problems facing the Department is that of passport fraud. Although the Department discovered 1,002 cases of passport fraud in fiscal year 1980, it has been presumed that this is just the tip of the iceberg. GAO identified two operational areas of concern that are performed as daily passport functions: (1) the inequitable provision for the special handling of passports that require fast delivery because of urgent departure dates or because of requests by passport applicants; and (2) the operation of the Passport Lookout System, a system that is used to screen passport applications for administrative, law enforcement, and national security purposes. GAO believes that the system is basically sound but is experiencing a number of difficulties. **Recommendation To Agencies:** The Secretary of State should establish an improved system of assuring that wanted Federal felons, individuals with applicable court ordered restrictions, and others are denied passports as required by law. The Secretary of State should direct foreign service posts and insular offices to consistently and properly use the computerized Lookout or Circular Post Lookout Files. The Secretary of State should send the three insular offices which do not have the equipment to screen applications through the computerized Lookout copies and updates of the Circular Post Lookout File. The Secretary of State should assign specific responsibility for the administration of both the computerized Lookout and Circular Post Lookout File to one office. The Secretary of State should purge unnecessary names from the Lookout data base by effective annual reviews of the Lookout system. The Secretary of State should initiate a task force composed of Department personnel associated with computer, communication, and passport functions to comprehensively evaluate the adequacy of equipment, communication lines, and code identifiers of the Lookout computer system. The Secretary of State should amend passport application instructions to require special handling fees when special mailing services are either requested or required by the applicant. The Secretary of State should implement recommendations in the Department's passport fraud report of June 3, 1980. The Secretary of State should improve fraud statistical reporting from foreign service posts and passport agencies. The Secretary of State should send fraud bulletins to foreign service posts and insular offices regularly. The Secretary of State should provide more timely and complete feedback to adjudicators on individual cases of suspected fraud. The Secretary of State should conduct more frequent or extended fraud seminars and related training for outside acceptance facilities. The Secretary of State should begin passport fraud seminars for passport agents at insular offices. The Secretary of State should examine the possibility of entering into an agreement with the Postmaster General to investigate passport fraud cases using U.S. mails. The Secretary of State should establish a formal agreement with the various components of the Department of Justice to establish firm jurisdictional responsibility for the investigation of passport fraud. The Secretary of State should adjust the retention schedule for disposable passport records that have been microfilmed from 15 years to the validity period of a passport. The Secretary of State should adjust the retention schedule from 100 years to 15 years for disposable passport records originating from

1925 to the first half of 1978. The Secretary of State should initiate a project to separate permanent records from disposable passport records. The Secretary of State should direct that periodic inspections of the passport files miniaturization system be performed and inspection logs be maintained by Foreign Affairs Information Center. The Secretary of State should reestablish and clarify specific responsibility for passport records matters, including oversight of the passport files miniaturization system by the Foreign Affairs Information Center. The Secretary of State should correct the passport files miniaturization system's programming and data entry. The Secretary of State should direct that a technical team be formed to review the passport files miniaturization system to identify and correct design, operational, and technical problems that are impairing the system's efficiency. The Secretary of State should develop and implement a plan, when appropriate, to issue the new Travel Document Issuance System type passports for the Honolulu agency, the insular offices, and the overseas foreign service posts. The Secretary of State should use the methodology provided by the 1977 Arthur D. Little, Inc., study on passport markets to continually review the geographic sources of potential market growth so that workloads can be maintained at appropriate levels. The Secretary of State should restructure the system to use one standard design at a reduced number of passport processing centers.

116037

[Software Used in Medical Devices Needs Better Controls To Avoid Compromising Patient Safety]. AFMD-81-95; B-204011. August 5, 1981. 8 pp.

Report to Arthur Hull Hayes, Jr., Commissioner, Food and Drug Administration; by Carl R. Fenstermaker, Group Director, GAO Human Resources Division.

Contact: Accounting and Financial Management Division.

Budget Function: Automatic Data Processing (1001).

Organization Concerned: Food and Drug Administration; Food and Drug Administration: Bureau of Medical Devices.

Authority: Medical Device Amendments of 1976.

Abstract: Computer technology is becoming more and more an internal part of many medical devices and is providing many benefits in the diagnosis and treatment of patients' illnesses. GAO reviewed the use of computerized medical devices to determine if they are dependable enough to avoid compromising patient safety and, if not, how the controls being developed by the Bureau of Medical Devices will address this area of computer technology. **Findings/Conclusions:** Advances in computer technology have brought about far more reliable hardware. However, software has been and remains a problem area, regardless of whether it is used in medical or business applications. GAO believes the use of software in medical devices is emerging as a troublesome area and requires the attention of the Bureau of Medical Devices. The use of performance standards, as authorized by the Medical Device Amendments of 1976 to the Federal Food, Drug, and Cosmetic Act, is a possible mechanism to help control the performance of software in computerized medical devices. Unfortunately, the time-consuming process for developing standards together with the large number of standards to be developed makes it very unlikely that any standards will be available soon. This, coupled with the relatively fast pace at which computer technology changes, makes it unlikely that the standards, when developed, will be timely enough to validate software in medical devices. GAO believes that the Bureau's recent establishment of the task group is a wise and timely initiative. **Recommendation To Agencies:** The Commissioner of the Food and Drug Administration should direct the Bureau of Medical Devices and its task group to enlist the support and participation of the medical device industry, the medical profession, and interested Government agencies. The Commissioner of the Food and Drug Administration should direct the Bureau of Medical Devices to establish, as one of the task group's primary goals, the iden-

tification and evaluation of alternatives to performance standards to ensure that software in medical devices operates as it is expected to operate.

116040

[Protest Alleging Improper Procurement Actions]. B-197082.

August 7, 1981. 10 pp.

Decision re: U.S. Financial Services, Inc.; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: U.S. Financial Services, Inc.; Federal Bureau of Investigation.

Authority: 41 C.F.R. App., 41 C.F.R. 21. 54 Comp. Gen. 1114. F.P.R. 1-4.1107-6(b)(3). F.P.R. 1-4.1103-1(b). F.P.R. 1-4.1107-6(a)(1). F.P.R. 1-4.1103.1(c)(4). F.P.R. 1-3.210. 46 Fed. Reg. 1196. B-195966.2 (1980). B-197348 (1980).

Abstract: A firm protested three procurement actions taken by the Federal Bureau of Investigation (FBI) to maintain and enhance the automatic data processing (ADP) capabilities of its Data Center. The protester alleged that the FBI improperly placed the orders even though it knew that comparable equipment could be obtained from other firms at significantly lower cost. The FBI denied the protester's allegations and stated that it had followed the appropriate Federal regulations in securing the necessary equipment. GAO reviewed the record and found that the protest had merit in part. GAO held that the FBI noncompetitive renewal of leasing contracts was improper since the agency knew that competition was feasible. The FBI assertion that the procurement action was based on urgency and, therefore, allowable according to regulations was unjustified. GAO stated that the agency's needs could have been timely met by other firms and a sole-source award was improper. GAO concluded that because the FBI failed to compete its needs, the agency improperly contracted ADP equipment and the firm's protest to that extent was sustained. The FBI informally advised GAO that the contracts have since expired and that further upgrading of the ADP system has been accomplished in the least expensive way. Accordingly, no corrective action was possible; however, GAO advised the FBI Director of the noted procurement deficiencies.

116042

[Protest of Sole-Source Contract Award]. B-202488. August 7, 1981. 4 pp.

Decision re: Electronic Systems U.S.A., Inc.; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: Electronic Systems U.S.A., Inc.; Department of the Army; Honeywell, Inc.

Authority: 28 Comp. Gen. 470. 54 Comp. Gen. 1114. D.A.R. 1-1003.1. B-183528 (1975). B-199636 (1981).

Abstract: A firm protested the award of a sole-source contract for the maintenance of an automated system. The protester argued that the agency lacked sufficient justification for a sole-source acquisition and that the agency failed to have a synopsis of the intended acquisition published in the Commerce Business Daily (CBD), thus depriving it of the opportunity to demonstrate its ability to fulfill the agency's needs. The agency had deduced from previous attempts at formal advertisement that most firms lacked the ability to perform the necessary services. Thus, the agency decided to negotiate a sole-source contract. The agency apparently believed that a synopsis published in the CBD would serve no useful purpose. GAO has held that a sole-source award may be justified where repeated attempts to obtain acceptable bids have failed and a review of market conditions revealed no likely competition. Unless it can be shown that the contracting agency acted without a

reasonable basis. GAO will not question the decision to acquire services or supplies on a sole-source basis. The protester made no such showing. GAO will not disturb an otherwise valid sole-source award where the failure to synopsise one acquisition in the CBD was not the result of a deliberate attempt to preclude a potential source from competing. While the agency should have synopsized the procurement, the failure to do so here was understandable and did not warrant disturbing the contract. The protest was denied.

116074

[Request for Reconsideration of Decision Alleging Improper Solicitation]. B-198782.4, B-198782.5. August 11, 1981. 8 pp.

Decision re: United Computing Systems, Inc.; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: United Computing Systems, Inc.; Department of the Army; Procurement Division, Fort Leavenworth, KS.

Authority: 4 C.F.R. 21.9. 4 C.F.R. 21.2. 56 Comp. Gen. 145. D.A.R. 3-505. B-198782 (1980). B-198876 (1980). B-195832.2 (1981). B-190983 (1981). B-199755 (1981). B-180219 (1974).

Abstract: A firm requested a second reconsideration of a decision concerning the award of an Army contract for support of a computer system. In addition, on the basis of correspondence recently made available to it by law, the firm protested that the Army provided information to the awardee that was not made available to the other bidders, thus giving the awardee an unfair advantage. The protester submitted copies of two letters from the awardee to the Army in which various questions concerning the contract were asked. Since the protester was unable to obtain satisfactory answers to similar questions, it contended that the correspondence constituted improper communications between the awardee and the Army. The Army contended that the new protest was untimely since a copy of one letter was received by the protester 17 months prior to the protest. As for the second letter, the Army stated that its responses were taken directly from the request for proposals or were answered during the pre-benchmark conference. GAO reviewed the record and found that the protest of the first letter was, indeed, untimely and that there was not enough information available on the second letter to conclude that the awardee was given an unfair advantage. Since no new information was presented concerning the issues for which a second reconsideration was requested, the prior decision was affirmed. With regard to the new issues, GAO dismissed the untimely portion and denied the remaining portion.

116101

Library & Information Services Handbook. OISS-81-09. June 1981. 22 pp.

Contact: Office of Information Systems and Services.

Abstract: The Technical Information Sources and Services Branch (TISS) of the Office of Information Systems and Services supports the mission of GAO by meeting the information needs of the staff. This handbook was designed to enhance GAO staff members' awareness of the diverse materials and services available to them and to help them locate information quickly. The handbook contains lists of the following: technical information sources and services; locations and hours; collections; information on locating library resources; services available; and GAO publications.

116117

[Approval of the Design of the Navy's Strategic Weapons Facility, Pacific Industrial Fund Accounting Systems Design]. AFMD-81-82; B-159797. June 30, 1981. 2 pp.

Report to Caspar W. Weinberger, Secretary, Department of Defense; by Milton J. Socolar, Acting Comptroller General.

Contact: Accounting and Financial Management Division.

Organization Concerned: Department of the Navy; Department of Defense.

Abstract: The design of the Navy's Strategic Weapons Facility, Pacific Industrial Fund Accounting System was reviewed. In evaluating the system design, the automatic data processing aspects were analyzed to determine their adequacy as to internal controls, audit trails, data integrity, and consistency with the accounting specifications. **Findings/Conclusions:** The system design was approved as conforming in all material respects with the approved accounting principles and standards of the Department of the Navy. However, GAO stated that, to maintain the approved status of the system design, planned changes should be discussed with GAO representatives. It was also suggested that the Navy's internal auditors periodically review the system to assure that it is operating as described in the approved system design.

116118

[Approval of the Design of the Air Force Real Property Maintenance Industrial Fund Accounting System]. AFMD-81-83; B-159797. June 30, 1981. 1 p.

Report to Caspar W. Weinberger, Secretary, Department of Defense; by Milton J. Socolar, Acting Comptroller General.

Contact: Accounting and Financial Management Division.

Organization Concerned: Department of the Air Force; Department of Defense.

Abstract: The design of the Air Force Real Property Maintenance Industrial Fund Accounting System was reviewed. In evaluating the system design, the automatic data processing aspects were analyzed to determine their adequacy as to internal controls, audit trails, data integrity, and consistency with the accounting specifications. **Findings/Conclusions:** The system design was approved as conforming in all material respects with the approved accounting principles and standards of the Department of the Air Force. However, GAO stated that, to maintain the approved status of the system design, planned changes should be discussed with GAO representatives. It was also suggested that the Air Force's internal auditors periodically review the system to assure that it is operating as described in the approved system design.

116119

[Approval of the Design of the Defense Logistics Agency Automated Payroll, Cost, and Personnel Accounting System]. AFMD-81-84; B-159797. June 30, 1981. 1 p.

Report to Caspar W. Weinberger, Secretary, Department of Defense; by Milton J. Socolar, Acting Comptroller General.

Contact: Accounting and Financial Management Division.

Organization Concerned: Department of Defense; Defense Logistics Agency.

Abstract: The design of the Defense Logistics Agency Automated Payroll, Cost, and Personnel Accounting System was reviewed. In evaluating the system design, the automatic data processing aspects were analyzed to determine their adequacy as to internal controls, audit trails, data integrity, and consistency with the accounting specifications. **Findings/Conclusions:** The system design was approved as conforming in all material respects with approved accounting principles and standards of the Office of the Secretary of Defense and Defense agencies. However, GAO stated that, to maintain the approved status of the system design, planned changes should be discussed with GAO representatives. It was also suggested that the agency's internal auditors periodically review the system to assure that it is operating as described in the approved system design.

116149

Reducing Fraud and Abuse in Entitlement Programs: An Evaluative Perspective. 1981. 5 pp.

by Eleanor Chelimsky, Director. GAO Institute for Program Evaluation.

In the GAO Review, Vol. 16, Issue 3, Summer 1981, pp. 29-33.

Contact: Institute for Program Evaluation.

Abstract: Little attention has been directed to the design weaknesses of entitlement programs which present opportunities for fraud and abuse. There has been a failure to envision and formally recognize the possibility of fraud and abuse in benefit programs, a consequent failure to address these problems by designing safeguards against them, a failure to build in provisions and funds for the energetic pursuit of fraud and abuse, and a failure to plan evaluation efforts to measure and describe the fraud and abuse problems and test the effectiveness of fraud and abuse countermeasures. Computer-based management information systems can be helpful in detecting and identifying fraud and abuse, but social workers do not necessarily possess data processing skills. The actual magnitude of benefits lost to fraud and abuse is not known because of inadequate data, which are inconsistently defined and formatted across jurisdictions and, consequently, impossible to aggregate. Little or no research has been done on the effectiveness of prosecutorial and other deterrent strategies. Reducing fraud and abuse in Government programs requires program planning and design which builds in enforcement safeguards, coordinated program operations, and program evaluation which allows the measurements of progress and the determination of the most effective strategies and techniques against fraud and abuse. The ability to ensure that Federal resources actually reach the truly needy and that the increasingly scarce amounts available will not be improperly depleted is dependent on this work.

116167

Federal Reserve Could Improve the Efficiency of Bank Holding Company Inspections. GGD-81-79; B-199866. August 18, 1981. 38 pp. plus 4 appendices (14 pp.).

Report to Congress; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Federal Oversight of Financial Institutions: Efforts To Identify and Correct Weaknesses in Individual Institutions (3901).

Contact: General Government Division.

Budget Function: Commerce and Housing Credit: Other Advancement and Regulation of Commerce (0376).

Organization Concerned: Federal Reserve System; Federal Deposit Insurance Corp.; Office of the Comptroller of the Currency; Federal Financial Institutions Examination Council.

Congressional Relevance: Congress.

Authority: Banking Act of 1933 (48 Stat. 168). Bank Holding Company Act (70 Stat. 133). Financial Institutions Regulatory and Interest Rate Control Act of 1978 (92 Stat. 3683). 80 Stat. 236. 80 Stat. 1760.

Abstract: GAO reviewed the Federal Reserve's bank holding company supervision program. The report was done because the number of bank holding companies has grown rapidly, and the Federal Reserve has made a number of changes to improve its supervision and accommodate the increasing workload. GAO wanted to determine whether further revisions in holding company inspection procedures were needed. **Findings/Conclusions:** GAO found indications that certain operating characteristics of bank holding companies were related to the degree of risk to which the company might be exposed. The risk seemed particularly high if the holding company had credit-extending nonbank activities. GAO found that the Federal Reserve may not be adequately addressing this risk in determining: (1) what information holding companies should be required to report to permit effective monitoring and inspection of

these activities; (2) when to make inspections because of potential problems; and (3) how much examination coverage should be given to these activities. Moreover, GAO found that in some districts more information and expertise may be needed to properly evaluate nonbank activities. GAO also found that more flexibility was needed in the Federal Reserve's holding company supervision policy. In addition, the Federal Reserve Bank needs to exercise more control over surveillance actions taken by district banks. Finally, GAO believes that the Federal Reserve could further increase the efficiency of onsite inspections by relying on bank examiners to obtain needed bank holding company data during subsidiary bank examinations. **Recommendation To Agencies:** The Chairman, Board of Governors of the Federal Reserve System, should develop the concept under which the Federal Reserve would request the Federal bank examiners from each agency to perform needed holding company tasks in the course of their bank examinations. GAO recognized that this concept will not be appropriate in all cases and that its use will depend upon timing, examiner capability and availability, and the economics of each situation. GAO anticipates that this concept will be most appropriate for holding companies that do not conduct nonbanking activities and where the holding company and the subsidiary bank management are essentially the same. The Chairman, Board of Governors of the Federal Reserve System, should revise the inspection manual to limit onsite inspection tasks to those which are needed in each circumstance. The Chairman, Board of Governors of the Federal Reserve System, should establish procedures for evaluating district bank surveillance activities. Such evaluations should prompt establishment of more definitive guidelines and criteria for district bank activities and should assure that the most appropriate practices, from a programmatic and economic standpoint, are adopted. The Chairman, Board of Governors of the Federal Reserve System, should reassess reporting requirements to improve the information available on the activities of holding companies' nonbank subsidiaries, including peer group data for comparative peer group analysis. This reassessment should attempt to minimize any increased reporting burden by concentrating on collecting only those data required for effective holding company supervision. The Chairman, Board of Governors of the Federal Reserve System, should increase expertise in nonbank industries and improve training and control mechanisms to ensure that the risk of holding companies' nonbanking operations is uniformly and adequately considered in the surveillance and onsite inspection processes. The Chairman, Board of Governors of the Federal Reserve System, should clarify inspection frequency guidelines to encourage district banks to inspect holding companies whenever there is a perceived need, regardless of inspection schedules. In assessing perceived need, the district banks should place greater reliance on surveillance and give more emphasis to companies which have nonbank subsidiaries that extend credit.

116168

[Financial Control System Problems at the Community Services Administration Will Not Be Fully Solved by the Current System Redesign Project]. AFMD-81-96; B-203960. August 19, 1981. 12 pp.

Report to Dwight A. Ink, Director, Community Services Administration; by Wilbur D. Campbell, Acting Director, GAO Accounting and Financial Management Division.

Issue Area: Accounting and Financial Reporting: Reporting Systems' Adequacy To Disclose the Results of Government Operations and To Provide Useful Information (2811).

Contact: Accounting and Financial Management Division.

Budget Function: Community and Regional Development: Community Development (0451).

Organization Concerned: Community Services Administration.

Authority: Budget and Accounting Procedures Act of 1950. Economic Opportunity Act of 1964. Economic Opportunity Amendments of 1978. Community Services Act of 1974. OMB Circular

A-110.

Abstract: GAO reviewed the Community Services Administration's automated Financial Control System. The objectives were to determine whether the accounting and management control systems ensure that: (1) cash advances received, money expended, and balances on hand are properly and accurately reported; and (2) cash advances are not requested prematurely causing balances to exceed immediate and reasonable cash needs. **Findings/Conclusions:** The review of the Financial Control System revealed such a state of disarray that it is clear that managers are not receiving the information they need to adequately control and accurately report grantee use of funds totaling millions of dollars. For the grants examined, the unexpended cash advances held by grantees as recorded in the system were grossly overstated. In addition to being inaccurately accounted for, most of the cash held by the grantees was in excess of their immediate and reasonable needs and should not have been drawn down until needed to make payments under the grant. Some grantees had cash on hand in excess of a year's requirements. Agency managers were aware that information in the system could not be relied on, and they often kept manual memorandum records to compensate for this weakness. This created additional administrative costs. The cause of unreliable information in the system is a combination of system design problems and failure to follow procedures. Specifically, grantees and agency personnel have failed to ensure that expenditures are promptly entered into the system and, as a result, the system does not provide agency personnel with the reliable information needed to monitor cash balances. The Administration has a system redesign project underway which is a major step toward correcting the situation. However, this will not eliminate the erroneous information in the system or address the lack of compliance with proper accounting and control procedures. **Recommendation To Agencies:** If the Community Services Administration continues to exist as a separate, independent agency after September 30, 1981, the Director should issue instructions that the design of the new system conform to the principles and standards approved by the Comptroller General on April 15, 1979, and be submitted to the Comptroller General for approval. If the Community Services Administration continues to exist as a separate, independent agency after September 30, 1981, the Director should issue instructions that management controls be developed and implemented to ensure that agency personnel and grantees will fully comply with prescribed accounting and control procedures. The Director of the Community Services Administration should immediately issue instructions to purify the information on the financial status of grants in the Financial Control System.

116187

[Preliminary Information on Appliance Energy Labeling and Appliance Efficiency Standards]. EMD-81-122; B-204064. July 20, 1981. Released August 20, 1981. 7 pp.

Report to Rep. Richard L. Ottinger, Chairman, House Committee on Energy and Commerce: Energy Conservation and Power Subcommittee; by J. Dexter Peach, Director, GAO Energy and Minerals Division.

Issue Area: Consumer and Worker Protection: Non-Line-of-Effort Assignments (0951); Energy: Adequacy of Government Developing Plans and Carrying Out Programs for Energy Conservation (1618).

Contact: Energy and Minerals Division.

Budget Function: Energy: Energy Conservation (0272).

Organization Concerned: Department of Energy; Federal Trade Commission.

Congressional Relevance: House Committee on Energy and Commerce: Energy Conservation and Power Subcommittee; Rep. Richard L. Ottinger.

Authority: Energy Policy and Conservation Act (P.L. 94-613).

Abstract: The Energy Policy and Conservation Act requires that

selected consumer products bear labels which contain information on the product's energy efficiency and operating cost. The purpose of the program is to provide consumers with information that allows them to compare energy efficiency and operating costs of similar products when making purchase decisions. The National Energy Conservation Policy Act directs the Secretary of Energy to prescribe minimum energy efficiency standards for 13 product types. If the Secretary determines that a standard is not technologically feasible, economically justified, or would not result in significant conservation of energy, he is required to issue a determination of no standard. GAO provided some preliminary information from a review of the appliance efficiency standards program and the effectiveness of the appliance energy labeling program. **Findings/Conclusions:** The labeling program may be having some positive effects on the sale of energy efficient appliances sold directly to the public in showroom settings but may be ineffective for furnaces and central air conditioners, which are normally purchased through contractors. Some salesmen contacted by GAO were not very knowledgeable about the program while, in other cases, retailers were promoting the labels and using them as selling points for their own products. Manufacturers may be responding to the labeling program by improving or eliminating the least efficient products. This is suggested by test results recently reported for the annual revision of the labels. Furnace dealers tend to consider the fact sheets on energy efficiency as not being useful and do not tend to show them to customers. GAO found the fact sheets to be cumbersome and difficult to use. GAO has not yet examined the extent to which new home builders are providing comparative information to customers or the extent to which customers are requesting such information from builders. GAO work to date would suggest that a labeling program may only have potential in the showroom appliance area. Department of Energy (DOE) efforts to project the energy conservation impact of appliance efficiency standards have led to some confusion. DOE has used complicated computer simulation models to separate the effect of market forces from that of standards. Moreover, the initial analysis was redone with different assumptions after the proposed rules met with criticism.

116200

[Protest Against Alleged Restrictive Nature of Specifications]. B-198691. August 24, 1981. 4 pp.

Decision re: Copy Machines, Inc.; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: Copy Machines, Inc.; A. B. Dick of El Paso; Department of the Army: Fort Bliss, TX.

Authority: D.A.R. 2-405(iii)(B). B-179762 (1974). B-178718 (1974). B-194700 (1979). B-182102 (1974).

Abstract: A company protested the restrictiveness of the specifications contained in an Army invitation for bids (IFB) and contended that the bid submitted by another firm was nonresponsive. The IFB was issued to correct deficiencies found by the Army following an earlier protest by the protester. When the protest was filed, the Army conceded that a common cutoff date had not been established and that a specification had been relaxed for the awardee without permitting other offerors the opportunity to propose on the same basis. Therefore, the Army proposed to allow the initial 4-month contract period to be completed by the awardee and recompute the two 1-year options. The protester's first contention was that, since the original solicitation, the specifications had been rewritten around the awardee's equipment in such a manner that the protester could not bid responsively and, therefore, the specifications were restrictive of competition. GAO will not question an agency's determination as to what its minimum needs are unless there is a clear showing that the determination is unreasonable. Government procurement officials are generally in the best

position to know what constitutes the actual needs of the Government and are in the best position to draft specifications to express those needs. Based on its review of the entire record, GAO determined that the Army had reasonably justified the specifications. The protester also contended that the previous awardee's bid was not responsive because a standard form was not returned with the bid and that the receipt of the first amendment had not been acknowledged. The bid contained the entire bid package with the exception of the form and the first amendment; however, the package did contain the signed second amendment. GAO determined that the signature on the second amendment constituted sufficient evidence to indicate the bidder's intent to be bound. Accordingly, the protest was denied.

116274

Conrail Needs To Further Improve Inventory Control and Management. CED-81-140; B-204332. September 4, 1981. 45 pp. plus 3 appendices (9 pp.).

Report to Congress; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Transportation Systems and Policies (2400).

Contact: Community and Economic Development Division.

Budget Function: Transportation: Ground Transportation (0401).

Organization Concerned: Consolidated Rail Corp.; United States Railway Association.

Congressional Relevance: Congress.

Authority: Regional Rail Reorganization Act of 1973 (45 U.S.C. 701).

Abstract: Since 1976 Congress has provided \$3.3 billion in Federal funds to Consolidated Rail Corporation, commonly known as Conrail. Of this, about \$1.4 billion has been spent for track rehabilitation. The Regional Rail Reorganization Act of 1973 provides that GAO should keep Congress informed of the security of Federal funds invested in Conrail. GAO evaluated the physical and management controls Conrail has for its maintenance-of-way losses, thefts, or unauthorized use that could occur without detection. Maintenance-of-way inventory consists of items required to maintain and rehabilitate tracks, bridges, and buildings, as well as items to maintain and repair maintenance-of-way work equipment.

Findings/Conclusions: To help manage its inventory, Conrail uses a computer-based inventory control system. The system is designed to provide information on where the inventory is, how much is on hand, and what is on order. However, GAO found that Conrail's inventory system is not providing accurate and reliable information. Inventory records are largely inaccurate and are not maintained for many field locations. As a result, the only time Conrail knows what inventory it has and its location is when the inventory is counted once each year. During the rest of the year, Conrail cannot rely on the information produced by its inventory system. Without reliable inventory information, Conrail managers cannot be sure that items being purchased are actually needed. Inventory records are inaccurate due to: (1) inadequate physical controls over the inventory; (2) failure or delay of Conrail field personnel to complete and process material transaction documents; (3) lack of a requirement to document transfer of materials between Conrail divisions; and (4) lack of inventory records for many field locations.

Recommendation To Agencies: The Chairman and Chief Executive Officer of Conrail should: (1) establish and monitor reasonable inventory record accuracy standards based on the percentage of gross physical inventory variance; (2) maintain stock status inventory records for each inventory store location; (3) revise procedures to provide for the investigation and evaluation of a representative number of gross, rather than net, physical inventory variances at each store; (4) change the organizational structure so that users and custodians of maintenance-of-way materials are not in the same department; (5) assess the physical security of the individual inventory stores, make improvements such as installing fencing and

lighting if needed and where deemed economically feasible, and limit access to authorized persons; (6) establish a procedure for the transfer of inventory items from one Conrail location to another, requiring that the receiving store verify all items received against accompanying transfer documents and prepare a receiving report for input to the MAPS system; (7) instruct Conrail personnel to comply with existing procedures requiring that purchase orders be on hand at inventory stores when purchased materials and supplies are received; and (8) require that open purchase orders be monitored and that the need for purchase orders that are outstanding for a considerable period beyond the requested delivery dates be reevaluated.

116275

[Fort Monmouth Procurement Activities: Inappropriate Contract Actions May Increase Government Costs]. PLRD-81-14; B-202369. May 12, 1981. Released May 12, 1981. 8 pp.

Report to Rep. Samuel S. Stratton, Chairman, House Committee on Armed Services: Procurement and Military Nuclear Systems Subcommittee; by Clerio P. Pin, Acting Comptroller General.

Issue Area: Automatic Data Processing: User Requirements and Systems Specifications for Software (0105); General Procurement: Major Problems That Prevent Agencies From Obtaining Effective Competition (1921).

Contact: Procurement, Logistics, and Readiness Division.

Budget Function: National Defense: Department of Defense - Procurement & Contracts (0058).

Organization Concerned: Department of the Army: Army Communications and Electronics Materiel Readiness Command, Fort Monmouth, NJ; Department of the Army: Army Communications Research and Development Command, Fort Monmouth, NJ; Department of the Army: Army Electronics Research and Development Command, Fort Monmouth, NJ; Department of the Army: Army Materiel Development and Readiness Command; Department of the Army.

Congressional Relevance: House Committee on Armed Services: Investigations Subcommittee; House Committee on Armed Services: Procurement and Military Nuclear Systems Subcommittee; Rep. Samuel S. Stratton.

Abstract: GAO was asked to review a contract awarded by the Army Communications Research and Development Command (CORADCOM), Fort Monmouth, New Jersey, for the Joint Interface Test System and the entire scope of the Army Communications and Electronics Materiel Readiness Command (CERCOM) acquisition activity at Fort Monmouth. GAO restricted the review to: (1) assessing whether CERCOM took followup actions designed to correct deficiencies noted in an Army report and assessing the adequacy of these actions; and (2) reviewing the award by CERCOM, CORADCOM, and the Army Electronics Research and Development Command (ERADCOM). **Findings/Conclusions:** GAO found that CERCOM issued new instructions and instituted organizational changes designed to correct the deficiencies noted in the procurement management review report issued by the Army Materiel Development and Readiness Command (DARCOM). However, CERCOM has performed insufficient evaluations to determine whether the new instructions and organizational changes have corrected all of the reported deficiencies. CORADCOM and ERADCOM procurement activities did not take appropriate action in three cases to protect the Government from incurring liability for costs that the contractor either offered to absorb or should have absorbed. **Recommendation To Agencies:** The Secretary of the Army should direct the Army Materiel Development and Readiness Command to have its subordinate commands, the Army Communications Research and Development Command and the Army Electronics Research and Development Command, emphasize to contracting officers their responsibilities to protect the Government's interests when (1) contractors either offer cost sharing

arrangements or agree to absorb costs; or (2) auditors report that offerors' proposed overhead costs appear to be too low. The Legal Division and Board of Awards should withhold approval until these concerns are properly addressed. The Secretary of the Army should direct the Army Material Development and Readiness Command to have its subordinate command, the Army Communications and Electronics Material Readiness Command (CERCOM), promptly review all remaining corrective actions to ensure that the CERCOM implementation has, in fact, corrected the problems.

116304

Efforts To Improve School Lunch Programs--Are They Paying Off? CED-81-121; B-204143. September 9, 1981. 33 pp. plus 7 appendices (48 pp.).

Report to Congress; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Food: Federal Domestic Food Assistance Programs (1710).

Contact: Community and Economic Development Division.

Budget Function: Income Security: Public Assistance and Other Income Supplements (0604).

Organization Concerned: Department of Agriculture.

Congressional Relevance: Congress.

Authority: School Lunch Act (42 U.S.C. 1751 et seq.). Child Nutrition Act (42 U.S.C. 1779). Omnibus Budget Reconciliation Act of 1981.

Abstract: School food service programs across the Nation, especially in high schools, are having difficulty in effectively providing lunches to the Nation's children. Many programs are faced with increasing meal costs, declining student participation, plate waste, and unanswered questions about the nutrients in the meals. GAO reviewed seven school districts to determine if their innovative approaches were solving or aggravating problems in the lunch program. **Findings/Conclusions:** None of the high school lunch formats reviewed met the program's recommended dietary allowances even though the lunches as offered, on the average, met or exceeded the amounts of food required by the Department of Agriculture. Because students also eat at other times of the day, there may be no health risk associated with these nutrient deficiencies. Upgrading the lunches' nutritional quality to meet all the goals may be difficult and may not be feasible in all cases because attempts to improve nutrition may adversely affect participation, cost, and plate waste. A test of a computer assisted nutrient standard system of meal planning is being conducted to develop menus based on nutritional value of foods rather than the meal pattern. A review of program regulations called for in the Omnibus Budget Reconciliation Act of 1981 could have an important impact on the nutrient content of school lunches and on program goals. Offering high school students a greater food selection and improving the eating environment seem to increase program participation. GAO found less plate waste in programs using the fast-food format versus the conventional format and that offering a variety of foods from which students may choose helps to reduce plate waste. Having fast-food and salad formats, in addition to the conventional format in a lunch program, does not necessarily increase costs. However, school lunch costs in the school districts which GAO reviewed continually increased from school years 1976-77 through 1979-80. **Recommendation To Agencies:** The Secretary of Agriculture should take a fresh look at Agriculture's one-third recommended dietary allowance (RDA) goal for school lunches and decide whether the achievement of some specified goal, such as one-third RDA, within acceptable limits of plate waste, cost, and student participation is considered unnecessary or impractical, and whether the goal should be dropped and the program should operate simply on the basis of providing a variety of foods within a specified meal pattern or some other achievable criteria. The Secretary should also decide whether

the serving of lunches that will provide either one-third or some other specified percentages of the RDA's over time is considered important for students' nutritional well-being, and whether ways must be developed to ensure that the goal is essentially met within acceptable limits of plate waste, cost, and student participation. This could involve: requiring that different quantities of food be served to different age groups; specifying certain foods that must be served; expanding the menu planning guide to include lists of foods for nutrients not currently listed; providing guidance on how to incorporate certain hard-to-get nutrients into the lunches; providing guidance on minimizing loss of nutrients through preparation and storage; and/or implementing the computer assisted nutrient standard menu planning system nationwide and testing the system in school districts currently testing the system to reduce the differences in expected and actual nutrient content of computer-planned meals. Other ways to achieve an RDA goal should be explored within Agriculture and with school food authorities and recognized experts in nutrition and food service.

116305

Improved Management of Fleet Supplies and Spare Parts Can Save Millions Without Affecting Readiness. PLRD-81-59; B-204010. September 11, 1981. 29 pp. plus 1 appendix (7 pp.).

Report to Congress; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Logistics Management: Improvement of Inventory Management at the User and Retail Level (3813).

Contact: Procurement, Logistics, and Readiness Division.

Budget Function: National Defense: Department of Defense - Military (except procurement and contracts) (0051).

Organization Concerned: Department of the Navy; Department of Defense; Department of the Navy: Pacific Fleet.

Congressional Relevance: Congress.

Abstract: GAO reviewed the Navy's supply support to assess actions taken by the Navy in response to earlier GAO reports on shipboard supply management and to evaluate the effectiveness of supply support provided by the Navy's automated surface ships. **Findings/Conclusions:** GAO found that the Navy has acted on some of the earlier recommendations and has achieved savings of at least \$89 million. However, the Navy has taken little or no action on other recommendations. Additional opportunities are available for the Navy to save as much as \$94 million over a 5-year period on the procurement of repair parts and supplies by adopting more stringent criteria for submarines and tenders and by the use of automated surface ships. These savings can be accomplished by improving: (1) shipboard management policies and controls to ensure that excess inventories are not retained aboard the ship after supply overhauls and that the Navy adopts a stockage criterion which is standard and will produce the best results in terms of trade-offs among investment, timely filling of requisitions, and stock excessing actions; (2) visibility over shipboard supply by insisting that authorized allowances be adhered to; (3) the process for identifying, redistributing, and offloading excess materials on a timely basis; and (4) the accuracy rate of physical inventories. **Recommendation To Agencies:** The Secretary of Defense should direct the Navy to direct carriers to exercise controls to prevent ordering Closed Loop Aeronautical Management Program (CLAMP) items that are excess to allowances and to promptly turn in all excess CLAMP items. The Secretary of Defense should direct the Navy to direct carriers to perform sufficient reorder reviews to permit timely identification and cancellation of those items that are in excess of the ships' needs. The Secretary of Defense should direct the Navy to exercise controls aboard carriers to prevent requisitioning of materials and supplies that will put the ships in an excess condition. The Secretary of Defense should direct the Navy to direct the Pacific Fleet to more vigorously emphasize the offloading of unauthorized material and more

closely observe current standards. The Secretary of Defense should direct the Navy to direct submarine tenders to periodically identify all excess on-order stocks and promptly initiate cancellation action. The Secretary of Defense should direct the Navy to change its policy so that submarine tenders will limit demand-based increases in stock levels to quantities needed to sustain current operations after considering initial allowance stocks in excess of the 90-day requirement when reevaluated based on current demand experience. The Secretary of Defense should direct the Navy to require its submarines and submarine tenders to adopt a more stringent demand frequency criterion to add and retain items for demand-based stock levels; namely, two recurring demands in separate months over a 6-month period to establish, and two recurring demands in separate months every 12 months thereafter to retain. The Secretary of Defense should direct the Navy to have its fleet commanders assure that inventory accuracy rates are improved to the acceptable level of 90 percent. The Secretary of Defense should direct the Navy to have its fleet commanders monitor excesses and assure that they are offloaded and redistributed or made available to the supply system in a timely manner. The Secretary of Defense should direct the Navy to have its fleet commanders discontinue the use of goals for determining excesses on hand and on order and direct that any item that exceeds the authorized allowance is in excess, whether it is on hand or on order.

116378

[Evaluation of the Army's Advanced Field Artillery Tactical Data System]. MASAD-81-44; B-204656. September 15, 1981. 5 pp. plus 1 enclosure (12 pp.).

Report to Rep. Joseph P. Addabbo, Chairman, House Committee on Appropriations: Defense Subcommittee; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Communications: Assessing the Adequacy of Government Planning for Its Future Communications Needs (3702).

Contact: Mission Analysis and Systems Acquisition Division.

Budget Function: National Defense: Department of Defense - Military (except procurement and contracts) (0051).

Organization Concerned: Department of the Army; Department of Defense; Department of the Navy.

Congressional Relevance: House Committee on Appropriations: Defense Subcommittee; Rep. Joseph P. Addabbo.

Abstract: GAO was requested to evaluate the progress of the Army's Advanced Field Artillery Tactical Data System (AFATDS) program and the Army's plan for adopting components of the Marine Integrated Fire and Air Support System (MIFASS) for use in the AFATDS program. **Findings/Conclusions:** The Army has decided to modularly improve the existing Tactical Fire Direction System to provide for a future field artillery command and control system. Although this approach, in the opinion of GAO, is the proper choice in terms of operational suitability and timeliness, the Army needs to establish a sound basis to assure that the most cost-effective system is being acquired to meet user needs. The Army's plans provide for ample equipment competition. However, software will be developed in-house. MIFASS was rejected as a follow-on system candidate, but a reconfigured MIFASS architecture or components may be usable in AFATDS. **Recommendation To Agencies:** The Secretary of Defense should direct the Secretary of the Army to prepare a well-documented cost-benefit study of alternate system components which could have applicability to the Advanced Field Artillery Tactical Data System (AFATDS). This study should pay particular attention to the possible use of a reconfigured Marine Integrated Fire and Air Support System in AFATDS. The Secretary of Defense should limit Army funding for the Advanced Field Artillery Tactical Data System to those program elements necessary to continue system planning and defining of detailed requirements before any expenditures are made for system component developments.

116395

[Status Report on Implementation of GAO's Audit Findings and Recommendations]. PAD-81-87; B-202447. September 10, 1981. 2 pp. plus 10 enclosures (31 pp.).

Report to Rep. James R. Jones, Chairman, House Committee on the Budget; by Milton J. Socolar, Acting Comptroller General. Refer to PAD-81-69, March 30, 1981, Accession Number 114839.

Issue Area: Program and Budget Information for Congressional Use (3400).

Contact: Program Analysis Division.

Budget Function: Congressional Information Services (1008).

Organization Concerned: Office of Management and Budget; Department of the Treasury; Department of Justice; Internal Revenue Service; Department of Energy; Department of Defense.

Congressional Relevance: House Committee on the Budget; Rep. James R. Jones.

Authority: Supplemental Appropriations and Rescission Act, 1980 (P.L. 96-304). Paperwork Reduction Act of 1980 (P.L. 96-511). Copeland Act (Kickbacks) (40 U.S.C. 276(c)). Executive Order 12065. P.L. 96-83. S. 1249 (97th Cong.). H.R. 3741 (97th Cong.). OMB Circular A-73. H. Rept. 97-163. H.R. 48 (97th Cong.). H.R. 321 (97th Cong.). H.R. 1034 (97th Cong.). H.R. 1070 (97th Cong.). H.R. 1325 (97th Cong.). H.R. 1437 (97th Cong.). F.P.M.R. F-126.

Abstract: A status report is presented on the implementation of GAO recommendations incorporated in the First Budget Resolution for Fiscal Year 1982. **Findings/Conclusions:** The following issues were reviewed to determine their status: delinquent accounts and loans receivable, unpaid taxes, unresolved audit findings, paperwork reduction, defense logistical economies, defense multiyear contracting, full cost recovery for foreign military sales, workforce cost control, general procurement and property management, and replacing obsolete computers. GAO found that partial action had been taken on some of the prior recommendations but that most implementation action had not been effected. Progress in these areas will continue to be monitored by GAO.

116398

[Terminating the Audit of the National Flood Insurance Program's Fiscal 1980 Financial Statements]. AFMD-81-93; B-203633. September 21, 1981. 8 pp.

Report to Louis O. Guiffrida, Director, Federal Emergency Management Agency; by Wilbur D. Campbell, Acting Director, GAO Accounting and Financial Management Division.

Issue Area: Accounting and Financial Reporting: Operations, Financial Position, and Changes in Financial Position (2802).

Contact: Accounting and Financial Management Division.

Budget Function: Community and Regional Development: Disaster Relief and Insurance (0453).

Organization Concerned: Federal Emergency Management Agency; Federal Insurance Administration; Electronic Data Systems Federal Corp.

Authority: Flood Insurance Act of 1968 (42 U.S.C. 4001). Government Corporation Control Act (31 U.S.C. 841).

Abstract: In July 1980, GAO began auditing the Federal Insurance Administration's (FIA) National Flood Insurance Program (NFIP). The objective of the audit was to express an opinion on the NFIP fiscal 1980 financial statements. GAO will not meet this objective because the Federal Emergency Management Agency (FEMA) has been unable to produce financial statements for NFIP. Pursuant to Federal regulations, the GAO report to Congress on NFIP was due April 15; 6.5 months after the close of the fiscal year. Since that date has passed, it is no longer useful for GAO to continue auditing the 1980 statements. Accordingly, GAO stopped the 1980 audit

and redirected its efforts toward a more in-depth study of the internal control system. **Findings/Conclusions:** The Government Corporation Control Act requires annual financial statements, and NFIP is subject to this requirement. No financial statements have been prepared since the last GAO audit in 1977, and FEMA has been unable to supply GAO with satisfactory fiscal 1980 financial statements. The inability to provide the statements was caused by the FEMA Accounting Branch's failure to carry out its accounting control and reporting responsibilities. FEMA was further deficient in not having personnel with the expertise necessary to prepare financial statements in accordance with generally accepted accounting principles. Additional problems arose because the contract did not contain a provision requiring the contractor to account for and report transactions in accordance with generally accepted accounting principles and the contractor failed to maintain proper controls over its financial reporting. FIA compounded these problems by failing to adequately monitor the contractor's accounting and reporting performance. The parties involved are trying to correct the account balance discrepancies. GAO concluded that, although this needs to be done, it will not resolve the fundamental weaknesses in accounting for NFIP operations. **Recommendation To Agencies:** The Federal Emergency Management Agency should emphasize to Federal Insurance Administration financial monitors that they are responsible for insuring that adequate control is maintained over Federal funds, and that their duties include monitoring all contractor accounting controls and financial reporting procedures. The Federal Emergency Management Agency (FEMA) should require the contractor, as insurance program operator, to establish and maintain recordkeeping procedures sufficient to provide FEMA and the Federal Insurance Administration with accurate, complete, and timely information. The Federal Emergency Management Agency should require the contractor to use an accounting system which provides for financial statements prepared in accordance with generally accepted accounting principles and standards. The Federal Emergency Management Agency should staff the Accounting Branch with qualified accountants and charge them to improve the National Flood Insurance Program accounting and reporting system.

116407

Progress in Improving Program and Budget Information for Congressional Use. PAD-81-88; B-200111. September 1, 1981. 21 pp. plus 2 appendices (7 pp.).
Report to Congress; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Program and Budget Information for Congressional Use (3400).

Contact: Program Analysis Division.

Budget Function: Congressional Information Services (1008).

Organization Concerned: Office of Management and Budget.

Congressional Relevance: Congress.

Authority: Congressional Budget and Impoundment Control Act of 1974. Antideficiency Act. P.L. 96-470. OMB Circular A-115. S. 1120 (97th Cong.). S. 147 (97th Cong.). S. 421 (97th Cong.). S. 22 (97th Cong.). S. 10 (97th Cong.). H.R. 6686 (97th Cong.). H.R. 1130 (97th Cong.). H.R. 2547 (97th Cong.). H.R. 325 (97th Cong.). H.R. 2468 (97th Cong.). H.R. 108 (97th Cong.). H.R. 2204 (97th Cong.). H.R. 58 (97th Cong.). H.R. 18 (97th Cong.).

Abstract: GAO is required to report annually on the progress and results of its continuing program to improve the fiscal, budgetary, and program-related information reported to Congress.

Findings/Conclusions: GAO provided assistance to Congress on pending legislation that would: (1) reform oversight procedures and information; and (2) establish a commission to study ways of improving the effectiveness and efficiency of governmental operations. GAO has also established the Congressional Information Sources, Inventories, and Directories files, an automated data base

of current inventories of: (1) statutory requirements for recurring reports to Congress; (2) Federal program evaluation studies; (3) information sources and resources on fiscal, budgetary, and program matters; and (4) information systems containing data on such matters. During the last year, GAO continued its efforts to eliminate or modify statutory requirements for 235 reports to Congress. In recent years, GAO has been concerned about the excessive paperwork and burdensome mechanics of the zero-base budgeting (ZBB) process prescribed for Federal agencies. GAO noted in its reports that certain ZBB features were useful but suggested that detailed budget formulation analyses and documentation be restricted each year to certain programs on a rotating basis to coincide with congressional cycles of program reviews and reauthorization. The Office of Management and Budget has provided managers with new flexibility in the format and structure of their budget preparation work and eliminated requirements for ZBB preparations and submissions. GAO believes that this will improve budget formulation practices that could benefit Congress as well as the Executive Branch

116414

[States' Efforts To Detect Duplicate Public Assistance Payments]. HRD-81-133; B-204525. September 17, 1981. **Released** September 28, 1981. 4 pp. plus 2 enclosures (19 pp.).

Report to Sen. Robert J. Dole, Chairman, Senate Committee on Finance; by Gregory J. Ahart, Director, GAO Human Resources Division.

Issue Area: Automatic Data Processing: Automated Systems Which Support Common or Related Programs (0165); Internal Auditing Systems: Management Control Systems in Federal Agencies for the Prevention of Fraud and Abuse (0206); Income Security and Social Services: Payment Processes (1309).

Contact: Human Resources Division.

Budget Function: Income Security: Public Assistance and Other Income Supplements (0604).

Organization Concerned: Social Security Administration; Department of Health and Human Services; Illinois; Massachusetts; Oregon; Tennessee.

Congressional Relevance: Senate Committee on Finance; Sen. Robert J. Dole.

Authority: Social Security Act.

Abstract: Pursuant to a congressional request, GAO obtained information concerning the efforts of the States to make comparisons of their public assistance rolls for the detection of duplicate payments. GAO also analyzed the Aid to Families with Dependent Children (AFDC) program in four States to determine the extent to which undetected duplicate enrollments and payments occurred in these States. **Findings/Conclusions:** GAO sent questionnaires to the 50 States, the District of Columbia, Guam, Puerto Rico, and the Virgin Islands and received responses from all of them. The replies indicated that about half of the States had made efforts to compare their public assistance rolls on an intrastate basis for identification of duplicate payments. Because the frequency, thoroughness, and amount of available information on the results of these efforts varied significantly from State to State, GAO was unable to draw an overall conclusion on the success of these efforts in identifying duplicate payments. The GAO analysis of all 1979 AFDC cases in the four States selected indicated that duplicate enrollments existed which may have resulted in undetected duplicate payments. Because of the number of cases identified, GAO did not determine how many actually involved duplicate payments, but provided the Health and Human Services (HHS) Inspector General with lists of these cases for detailed investigation and resolution. Further, the ability to identify the amount of AFDC duplication was hampered by invalid and missing information in the four States' AFDC computerized beneficiary records. Most of the data element errors that were found dealt with invalid social security numbers which could

disguise duplicate enrollments and hinder their identification. Conversely, AFDC cases having identical beneficiary social security numbers could give the appearance of duplication when in fact two different people may be involved. **Recommendation To Agencies:** The Secretary of Health and Human Services should direct the Inspector General to follow up on State efforts to resolve the potential duplicate Aid to Families with Dependent Children cases that GAO referred to the Inspector General and report on the disposition of these cases. The Secretary of Health and Human Services should direct the Commissioner of Social Security to require Tennessee to update the Aid to Families with Dependent Children beneficiary data when dependent children are born to eliminate the designation of "unborn" in children's records. The Secretary of Health and Human Services should direct the Commissioner of Social Security to instruct Illinois to correct the erroneous data currently on file. The Secretary of Health and Human Services should direct the Commissioner of Social Security to require Illinois to modify its system to prevent the inclusion of beneficiary records with erroneous social security numbers and missing last names. The Secretary of Health and Human Services should direct the Commissioner of Social Security to determine why Illinois has so many incorrect social security numbers in its Aid to Families with Dependent Children computerized system. The Secretary of Health and Human Services should direct the Commissioner of Social Security to give the States a list of the valid ranges of social security numbers for the States' use in checking numbers provided by Aid to Families with Dependent Children beneficiaries.

116426

[Request for Reconsideration Concerning Small Business Set-Aside]. B-201956. September 23, 1981. 4 pp.
Decision re: Human Sciences Research, Inc.; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: Human Sciences Research, Inc.; Department of Commerce.

Authority: 53 Comp. Gen. 502. 53 Comp. Gen. 506. 56 Comp. Gen. 271. B-201956 (1981). B-201956.2 (1981). B-198533 (1981).

Abstract: A small business concern requested reconsideration of a prior denial of its request to overturn the dissolution of a partial small business set-aside. In that decision, GAO held that the Department of Commerce had properly dissolved the partial small business set-aside because the price submitted by the protester was unreasonable for the data processing portion of the procurement. The protester's bid was the only one submitted by a technically acceptable small business. In its request for reconsideration, the protester contended that: (1) the GAO finding that the partial set-aside was dissolved because of an agency determination of price unreasonableness constituted a distortion of the record; (2) the agency actually acted because of its mistaken belief that the partial set-aside formulation was illegal because the solicitation did not specify a separate portion reserved for small business only; and (3) the GAO decision did not address its arguments that the agency was estopped from denying it the data processing award under the partial set-aside. GAO found that the dissolution was properly based on the agency determination of price unreasonableness. Further, even if the agency had specifically dissolved a set-aside for an erroneous reason, that is of no consequence where a proper contemporaneous reason adequately supported the determination to dissolve. Additionally, the estoppel doctrine was not applicable in this case since the Government had not indicated that the protester would receive the award. Finally, a small business which elects to compete for a partial small business set-aside, rather than submit a proposal in conjunction with a large business, has no grounds to object to a set-aside dissolution when its unreasonably high price provided the basis for dissolution of the set-aside.

116433

[Customs' Collection of Additional Import Duties on Mushrooms]. GGD-81-77; B-203065. May 15, 1981. Released June 22, 1981. 3 pp.

Report to Sen. John Heinz, Chairman, Senate Committee on Banking, Housing and Urban Affairs: International Finance and Monetary Policy Subcommittee; by William J. Anderson, Director, GAO General Government Division.

Contact: General Government Division.

Budget Function: Administration of Justice: Federal Law Enforcement Activities (0751).

Organization Concerned: United States Customs Service; Bureau of the Census; Department of the Treasury.

Congressional Relevance: Senate Committee on Banking, Housing and Urban Affairs: International Finance and Monetary Policy Subcommittee; *Sen. John Heinz.*

Authority: Presidential Proclamation 4801.

Abstract: GAO assessed whether the U.S. Customs Service made a mistake in a directive it issued to implement a Presidential Proclamation. Under the Proclamation, the duty on imports of canned and other prepared mushrooms was increased. It was believed that a mistake may have been made which resulted in the additional duties not being collected. **Findings/Conclusions:** The Customs Service correctly implemented the Presidential Proclamation for import relief, and the additional duties for certain mushroom imports are being collected by Customs. Concern about the collection of the additional duties may have been caused by incorrect data published by the Bureau of the Census. Programming errors resulted in Census reporting the wrong duty for mushrooms for November 1980 through March 1981. Initially, Census officials inadvertently failed to program the November 1980 increased duty rate into their computer until January 1981. The programming errors have been corrected and all mushroom transactions during April and subsequent periods will reflect the correct data.

116435

[The Veterans Administration's Efforts To Consolidate Computer Programming Resources at a Single Location]. HRD-81-148; B-204572. September 18, 1981. Released September 25, 1981. 2 pp. plus 1 enclosure (15 pp.).

Report to Rep. Daniel Rostenkowski; Rep. John N. Erlenborn; Rep. Philip M. Crane; Rep. Edward J. Derwinski; Rep. Sidney R. Yates; Rep. Henry J. Hyde; Rep. George M. O'Brien; Sen. Alan J. Dixon; Sen. Charles H. Percy; by Edward A. Densmore, (for Gregory J. Ahart, Director), GAO Human Resources Division. Refer to FGMSD-80-60, July 16, 1980, Accession Number 113238.

Issue Area: Automatic Data Processing: Effectiveness of the Management of Automated Information Resources Used in Support of Agency Missions (0118).

Contact: Human Resources Division.

Budget Function: Automatic Data Processing (1001).

Organization Concerned: Veterans Administration.

Congressional Relevance: *Rep. George M. O'Brien; Rep. Daniel Rostenkowski; Rep. John N. Erlenborn; Rep. Philip M. Crane; Rep. Edward J. Derwinski; Rep. Sidney R. Yates; Rep. Henry J. Hyde; Sen. Alan J. Dixon; Sen. Charles H. Percy.*

Abstract: GAO was requested to review the Veterans Administration's (VA) efforts to establish an automatic data processing Centralized Development Center (CDC) in Austin, Texas. The objective of the review was to examine the: (1) adequacy of the VA estimates of costs and benefits of establishing CDC at a single location; and (2) basis for projected personnel savings. GAO examined the estimate of costs and benefits of establishing CDC by comparing the costs of performing computer program development and maintenance work over a 5-year period under the present and proposed CDC approaches. **Findings/Conclusions:** The VA examination of

the estimated costs and benefits of the CDC was neither complete nor comprehensive enough to support a statement of whether establishing the CDC would be cost beneficial. While personnel ceiling reductions have been scheduled in anticipation of the savings expected to accrue from CDC operations, these savings are uncertain because they were based on: (1) a statistically invalid measure of improved programmer productivity; and (2) a methodology that was not sufficiently documented to permit independent verification.

116441

Legislative and Regulatory Actions Needed To Deal With a Changing Domestic Telecommunications Industry. CED-81-136; B-203706. September 24, 1981. 184 pp. plus 12 appendices (35 pp.). Report to Congress; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Communications: Appropriateness of Communications Regulatory Policies and Methods (3705).

Contact: Community and Economic Development Division.

Budget Function: Commerce and Housing Credit: Other Advancement and Regulation of Commerce (0376).

Organization Concerned: Federal Communications Commission; American Telephone and Telegraph Co.; Federal Communications Commission: Common Carrier Bureau.

Congressional Relevance: Congress.

Authority: Communications Act of 1934 (47 U.S.C. 151 et seq.). H.R. 6121 (97th Cong.). S. 898 (97th Cong.). B-200146 (1980).

Abstract: The Federal Communications Commission, supported by the courts, has issued a series of decisions which have allowed competition in the manufacture of telecommunications terminal equipment and in the interstate provisions of telecommunications services. GAO conducted a review to evaluate the Commission's program for regulating domestic telecommunications common carriers in light of the changing industry structure. **Findings/Conclusions:** Commission monitoring of the still-changing telecommunications industry structure would provide a basis for determining which carriers are dominant and which programs and policies can be applied to these carriers and would enable the Commission to measure its effectiveness in encouraging competition. In implementing the program of price/earnings regulation, the Commission has focused on establishing carriers' rates of return and has paid little attention to carrier investment cost and expenses. Uncertainty exists regarding the Commission's authority to authorize the construction of carrier facilities, particularly when it extends to carrier switching equipment. Allocating costs appropriately among various telecommunications services is a critical aspect in preventing potential cross-subsidy between monopoly and competitive services. The Commission has had limited success in implementing its broad principle that costs should be fully distributed among all services. To develop a long-term costing approach, the Commission needs to revise its Uniform System of Accounts. The Commission has had difficulty in obtaining carriers' cost data from which it can prescribe a lawful tariff. The separate subsidiary approach proposed by the Commission does not go far enough in providing for organizational restructuring and separation conditions, and the Commission has moved too quickly in implementing this approach. The Commission has not resolved questions regarding the methods and procedures needed to set new depreciation rates and the problem of access discrimination. **Recommendation To Congress:** Congress should amend the Communications Act of 1934 to establish the basic framework necessary to create the existence of nondiscriminatory access conditions. Congress should amend section 205 of the Communications Act to give the Federal Communications Commission (FCC) the authority to prescribe an interim tariff based on the cost data which a carrier submits in support of its tariff. The interim tariff would go into effect at the end of any suspension period FCC might designate. The interim tariff should have a limited lifespan. During this

time, FCC will hold a hearing and, at the hearing's conclusion and based on the data presented in the hearing, FCC will prescribe a permanent tariff. Congress should clarify the Federal Communications Commission (FCC) facility authorization authority by amending section 214 of the Communications Act of 1934 to explicitly authorize FCC to require carriers to file long-term facilities construction plans in lieu of, or in addition to, such applications and to establish such conditions and reporting requirements as are necessary to assure that such plans are followed. Congress should clarify the Federal Communications Commission (FCC) facility authorization authority by amending section 214 of the Communications Act of 1934 to explicitly authorize FCC to authorize carriers to submit to it for approval applications to construct any new facilities or extensions thereof which are subject to its regulatory jurisdiction. If Congress wishes to endorse the development of competition, it should amend title II of the Communications Act to allow the Federal Communications Commission, upon finding that it is in the public interest, to exempt any carrier from any or all provisions of title II. If Congress wishes to endorse the development of competition, it should amend title I of the Communications Act to direct the Federal Communications Commission to rely on competition and the private sector to the maximum extent possible to achieve the overall goals of the Act. **Recommendation To Agencies:** The Federal Communications Commission should initiate a project within the Common Carrier Bureau to develop a long-term plan for carrying out the tasks necessary to establish an access charges system in light of the framework described in this report. It should use this plan as a basis for evaluating the need for and desirability of any interim action which it proposes. Before implementing its Computer II decision to deregulate new customer premises equipment and continue regulating embedded customer premises equipment, the Federal Communications Commission should first identify the depreciation reserve deficiencies by plant account, develop a method for their recovery, and establish a framework for deregulating all customer premises equipment. Before prescribing depreciation rates based on changes adopted in Dockets 20188 and 79-105, the Federal Communications Commission should: (1) develop specific procedures for evaluating and monitoring a carrier's depreciation rates based on equal life group depreciation; (2) require depreciation reserves by vintage for a carrier implementing equal life group depreciation; (3) identify the requirement units and methods for depreciating the outside plant of station connections; and (4) audit, through random selection, the carrier's division of the station connections account. The Federal Communications Commission should initiate a proceeding to evaluate the need for structural separation of a dominant carrier's interexchange facilities and activities from its purely interexchange operations. In place of a single conglomerate subsidiary for all of the dominant carrier's deregulated enhanced service and customer premises equipment offerings, the Federal Communications Commission should, in the context of its intended review of subsidiary capitalization plans, include an assessment of requiring the dominant firm to establish multiple, fully separated subsidiaries. In using the separate subsidiary device for enhanced services and customer premises equipment, the Federal Communications Commission should adopt an approach which more closely approximates true maximum separation. This implies separate directors, officers, and operating personnel; separate books of accounts, records, and reports; separate physical facilities and space; appropriate restrictions on the rotation of officers and operating personnel among the corporate entities; and separate subsidiaries performing for themselves the bulk of basic operating functions such as marketing, advertising, applied research and development, procurement, manufacturing, and administrative services provided by the parent to the separate subsidiaries on a fully cost compensatory, fully auditable basis. As part of implementing any deregulatory scheme for enhanced services and customer premises equipment offerings based on the use of fully separated subsidiaries, the Federal

Communications Commission should give full and careful consideration to the potential benefits to be gained through a requirement of outside equity participation in separate subsidiaries and prescribe appropriate capitalization and financing arrangements for the separate subsidiaries. As part of implementing any deregulatory scheme for enhanced service and customer premises equipment offerings based on the use of fully separated subsidiaries, the Federal Communications Commission should assemble, organize, and train a staff for the essential tasks of monitoring, auditing, and enforcing compliance with its structural separation requirements and associated conditions. As a part of implementing any deregulatory scheme for enhanced service and customer premises equipment offerings based on the use of fully separated subsidiaries, the Federal Communications Commission should resolve outstanding costing, accounting, and depreciation issues which must be implemented prior to establishing separate subsidiaries. The Federal Communications Commission (FCC) should update the uniform system of accounts to reflect current technology and business functions and to capture necessary allocation data in a form which can be audited and reviewed. As part of this effort, FCC should explore opportunities to merge the separations process and the uniform system of accounts to increase the accountability and reduce the overlap in both systems and examine opportunities for direct attribution while balancing the benefits of such attribution with its cost. To produce a uniform system of accounts, the Federal Communications Commission should develop a timetable establishing a swift but realistic schedule for completing the project. To produce a revised uniform system of accounts, the Federal Communications Commission should appoint an individual, with demonstrated leadership ability and sufficient knowledge of the project, to head the group and give this person clear authority over the group. To produce a uniform system of accounts, the Federal Communications Commission should establish a group consisting of accountants, engineers, economists, and attorneys to work primarily on the uniform system of accounts revision. The Federal Communications Commission should initiate a proceeding to evaluate the feasibility of using generic components in services beyond the private line services currently under consideration. The Federal Communications Commission should develop, based on the revised system of accounts, a costing approach which aggregates costs of a particular service from the bottom up. The Federal Communications Commission should coordinate the system of accounts' development with the revision of separations procedures and the restructuring of private line services. The Federal Communications Commission should revise the Uniform System of Accounts to provide a cornerstone for an acceptable long-term costing approach. The Federal Communications Commission should develop a clear, unambiguous cost allocation methodology in the near term by revising the Interim Cost Manual to (1) expand the number of service categories and (2) develop an independent set of allocation factors which would allow minimal carrier discretion in their measurement and application. The Federal Communications Commission should establish a program within the Common Carrier Bureau to improve overall coordination between the Bureau's regulatory activities, including its rate base and expense analysis functions and those of State public utility commissions. The Federal Communications Commission (FCC) should increase the scope of the Common Carrier Bureau's audit program to enable it to review, appraise, and report on carriers' operations and activities to support the FCC rate of return/rate base regulatory responsibilities. The Federal Communications Commission should reestablish within the Common Carrier Bureau's Economics Division a group with clear responsibility and adequate resources to: (1) develop methods for testing the reasonableness of carrier investment costs and expenses; (2) identify and investigate deviations by carriers from cost standards and recommend corrective action; and (3) monitor rate base components and recommend action in those cases where the amounts appear unreasonable or inappropriate. This group's

activities should be fully coordinated with those of other groups within the Bureau that have related functions. The Federal Communications Commission should resolve the issues relating to the American Telephone and Telegraph 1978 apparent excess earnings by completing the October 1979 notice of inquiry. The Federal Communications Commission should initiate a project with the Common Carrier Bureau to examine dominant carriers' efficiency and productivity. This inquiry should explore possibilities for linking carriers' rates of return to efficiency and productivity gains. The Federal Communications Commission (FCC) should initiate a proceeding to explore changes needed to facilitate or otherwise improve the FCC rate-of-return-setting process for dominant carriers including: (1) opportunities for coordinating its rate-of-return determinations with those of State public utility commissions; (2) the possible use of formats for presentations of cost of equity capital; and (3) methods which could be used to adjust carriers' rates of return between formal rate of return proceedings. The Federal Communications Commission (FCC) should establish within the Common Carrier Bureau an industry analysis section whose analyses should provide a framework for future Commission decisions for regulating dominant and nondominant carriers in light of changing market conditions and would enable FCC to measure the effectiveness of its policies designed to foster and encourage competition.

116450

[The Comptroller of the Currency Should Decide the Extent to Which His Action Control System Is Needed]. GGD-81-93; B-204180. September 28, 1981. 5 pp. plus 1 enclosure (1 p.).

Report to Charles E. Lord, Acting Comptroller, Office of the Comptroller of the Currency; by William J. Anderson, Director, GAO General Government Division.

Issue Area: Federal Oversight of Financial Institutions: Efforts To Identify and Correct Weaknesses in Individual Institutions (3901).

Contact: General Government Division.

Budget Function: General Government: Other General Government (0806).

Organization Concerned: Department of the Treasury; Office of the Comptroller of the Currency.

Abstract: As part of its study of changes in bank supervision since 1976, GAO reviewed the Action Control System (ACS) of the National Bank Surveillance System under the supervision of the Office of the Comptroller of the Currency (OCC). The review consisted of an overall study of supervisory changes and a review of selected cases of banks requiring special supervisory attention to determine how ACS was used. **Findings/Conclusions:** In its review, GAO found that ACS was not meeting its objective of assuring uniform, timely action by OCC for banks deserving supervisory attention. OCC never made an adequate study of how best to solve its perceived problem and, consequently, the ACS design was faulty. As a result, neither regional nor headquarters personnel fully use the system. According to the Action Control Improvement Committee, ACS is receiving limited use because its output is not in a format usable to readers. Additionally, officials at other regulatory agencies question the need for a computerized system to monitor their banks which are of supervisory concern since each bank is already closely monitored. GAO believes that a primary cause of the problems of ACS was the lack of an adequate system justification study before ACS was developed. Moreover, since some OCC regions and other banking agencies question the need of a computerized system to insure adequate followup, the system may not be the right system to fulfill the need of a standardized monitoring system. **Recommendation To Agencies:** The Comptroller of the Currency should expand the study of the Action Control System to assess the system's purpose, usefulness, and role in monitoring banks, as well as its cost effectiveness, and to evaluate the risks that reducing the system's coverage would entail.

116456

[*Protest of Navy Sole-Source Procurement*]. B-198094.3. September 29, 1981. 6 pp.

Decision re: International Business Machines Corp.; by Milton J. Sobolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: International Business Machines Corp.; Federal Data Corp.; General Services Administration; United States Marine Corps: Headquarters; Department of the Navy.

Authority: 59 Comp. Gen. 283. F.P.R. 1-4.1107-2. F.P.R. 1-4.1109-2. F.P.R. 1-4.1106. F.P.R. 1-4.1107. F.P.R. 1-3.210(b). B-198094 (1980). B-198094.2 (1980). B-200947 (1981). B-195966.2 (1980). B-198911 (1981). 40 U.S.C. 759.

Abstract: A firm protested the sole-source purchase by the Navy of a computer system for Marine Corps headquarters. Originally, the Navy attempted to have the General Services Administration (GSA) exercise its option to acquire the computer from a company which supplied computers for the Navy under another contract; GSA rejected the plan. Before Marine officials learned of the GSA position, the company delivered and installed the new computer. Subsequently, GSA issued the Navy a delegation of procurement authority (DPA) for the temporary lease of a replacement system. Meanwhile, the Navy insisted that it urgently required a system at Marine headquarters and that the system already on hand was the only system that could meet the Navy's urgent requirement. Therefore, GSA augmented its DPA to give the Navy authority to make a sole-source acquisition through lease or purchase. The Navy believed that this amendment represented the GSA agreement to a sole-source purchase of the already installed equipment. GSA contended that the DPA merely authorized a sole-source acquisition but that the Navy was responsible for independently justifying a sole-source award to a particular firm. GAO has held that a decision to make a sole-source award based on urgency is unreasonable if the agency had adequate time to assess its needs and to conduct a more competitive procurement, but failed to do so or otherwise took improper action which created the urgency. It is well established that administrative expediency or convenience by itself provides no basis for restricting competition. GAO did not believe that regulations and principles contemplate as proper a situation where an agency improperly installs an item and then justifies the sole-source acquisition of the item because it was already installed. GAO noted that GSA should have known precisely what the Navy would do with a DPA authorizing a sole-source award in the light of the Navy's insistence that only the already-installed equipment could satisfy its needs and believed that GSA should have recommended alternatives to the Navy. GAO held that it was improper to effect the sole-source acquisition of the equipment based simply on the fact that it already had been installed. Accordingly, the protest was sustained.

116486

[*Relocating Social Security's Central Computer Operations*]. HRD-81-134; B-201668. September 1, 1981. Released October 1, 1981. 9 pp.

Report to Rep. Jack Brooks, Chairman, House Committee on Government Operations; by Gregory J. Ahart, Director, GAO Human Resources Division.

Issue Area: Automatic Data Processing: Effectiveness of the Management of Automated Information Resources Used in Support of Agency Missions (0118); Income Security and Social Services: To Meet Program Demands SSA Must Be Effectively and Efficiently Organized, Staffed, and Equipped (1346); Information Management: Assessing Agencies' Programs for Safeguarding Personal and Other Sensitive Data (4214).

Contact: Human Resources Division.

Budget Function: Automatic Data Processing (1001).

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

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

Abstract: As part of a congressional request, GAO reviewed the Social Security Administration's (SSA) systems development plans and monitored the agency's efforts to relocate its central computer facility from its present location to a newly constructed computer center building. **Findings/Conclusions:** For the most part, SSA has done a good job recently in planning and managing relocation activities. However, SSA will soon begin undertaking increasingly risky relocation activities as it moves its service-related automatic data processing workloads and systems. GAO believes SSA can take further precautions to ensure that these activities do not disrupt daily SSA operations and service to the public. **Recommendation To Agencies:** Before beginning to relocate any service-related workloads or systems, the Social Security Administration (SSA) should request the Mitre Corporation to perform a formal risk analysis assessing the agency's relocation schedule on the basis of overall building readiness, including security. Mitre should specifically be requested to advise top Health and Human Services and SSA management on whether the relocation of service-related automatic data processing (ADP) resources should be delayed and, if so, for how long. SSA management should use the results of this risk analysis to help determine whether the agency's schedule for relocating service-related ADP resources should be adjusted.

116510

A Bibliography of Documents Issued by the GAO on Matters Related to: ADP. AFMD-81-85. September 1981. 453 pp.

Contact: Accounting and Financial Management Division.

Abstract: Computers and automatic data processing (ADP) continue to increase their contribution to agency management, resulting in both greater expenditures and an apparently irreversible, growing dependence on the technology. This combination calls for knowledge and effective management of such resources and appropriate auditing. Appropriate auditing of ADP management encompasses a review of the agency's history to see if current problems were noted before and, if so, how they were addressed and resolved. This bibliography should help the auditor reviewing recurring problems as it includes the majority of GAO reports, decisions, and letters dealing with ADP since 1976.

116511

[*Overpayments of Education Benefits Could Be Reduced for Veterans Enrolled in Noncollege Degree Courses*]. HRD-81-154; B-204903. September 30, 1981. 3 pp. plus 1 enclosure (9 pp.).

Report to Robert P. Nimmo, Administrator, Veterans Administration; by Edward A. Densmore, (for Gregory J. Ahart, Director), GAO Human Resources Division.

Issue Area: Education: Containment of Cost in Federal Programs for Higher Education (3307).

Contact: Human Resources Division.

Budget Function: Veterans Benefits and Services: Veterans Education, Training, and Rehabilitation (0702).

Organization Concerned: Veterans Administration.

Abstract: GAO reviewed the Veterans Administration (VA) accounting system for recording absences for veterans enrolled in noncollege degree courses. Veterans who enroll in noncollege degree courses are allowed a specified number of absences from class during the established training period. The veteran is paid his regular education and training allowance as long as total absences do not exceed the maximum allowed. **Findings/Conclusions:** GAO

found that VA often overpaid veterans in noncollege degree courses because the number of absences taken were more than permitted during the training period. Usually, these overpayments occurred because: (1) the absences taken were not recorded or were incorrectly recorded, (2) VA paid veterans for absences taken early in training before it knew that the veteran would earn the right to those absences by completing training, and (3) VA did not withhold a sufficient amount of benefits to offset excess absences reported on the final certificate of attendance. VA does not attempt to collect overpayments resulting from excess absences. Instead, it establishes unearned absences which cause reductions in future payments if the veteran later enters another noncollege degree course. VA also overpaid about \$13,000 to 34 veterans who dropped out of noncollege degree courses before completing the courses. Because most of the overpayments were attributable to weaknesses in the attendance reporting system, the overpayments could be reduced if veterans were required to certify their class attendance monthly rather than quarterly. **Recommendation To Agencies:** The Veterans Administration (VA) Administrator should direct the Chief Benefits Director to: (1) require veterans enrolled in noncollege degree courses to certify attendance monthly and pay benefits based on the information on the monthly certification card; (2) ensure that absence accounting data are properly recorded in the veterans' master records; and (3) revise the VA policy to require that overpayments due to excess absences be treated as normal overpayments subject to regular collection methods.

116515

Non-Federal Computer Acquisition Practices Provide Useful Information for Streamlining Federal Methods. AFMD-81-104. October 2, 1981. 24 pp. plus 2 appendices (3 pp.).

Staff Study by Wilbur D. Campbell, Acting Director, GAO Accounting and Financial Management Division.

Contact: Accounting and Financial Management Division.

Budget Function: Automatic Data Processing (1001).

Abstract: GAO undertook a study to determine how 18 non-Federal organizations acquire computer equipment. **Findings/Conclusions:** The study of the 18 non-Federal organizations showed that the agencies' managers are committed to using the computer effectively as a tool for achieving business goals; strategies and plans provide a framework and operational direction for computer acquisitions; and practices and procedures are understood, followed, and consonant with normal business practices. GAO found that the 18 organizations studied normally completed computer equipment acquisitions within 1 year. These non-Federal organizations make the users responsible for their information requirements. Specific contracting practices enable these organizations to procure computer equipment within short timeframes. Central procurement offices are responsible for either conducting or coordinating the computer equipment procurement.

116525

Injury Compensation Process Delays Prompt Payment of Benefits to Federal Workers. HRD-81-123; B-203935.

September 25, 1981. 50 pp. plus 3 appendices (6 pp.).

Report to Congress; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Personnel Management and Compensation: Comparability of Federal Compensation to the Non-Federal Sector (Civilian Compensation) (0326); Transportation Systems and Policies: Determining the Impact of Federal Funds and Funding Requirements on State and Local Transit Decisions (2429).

Contact: Human Resources Division.

Budget Function: Income Security: Federal Employee Retirement and Disability (0602).

Organization Concerned: Department of Labor; Office of Management and Budget.

Congressional Relevance: House Committee on Post Office and Civil Service; House Committee on Post Office and Civil Service: Compensation and Employee Benefits Subcommittee; House Committee on Post Office and Civil Service: Human Resources Subcommittee; Senate Committee on Governmental Affairs: Civil Service and General Services Subcommittee; Congress; Rep. Pat Williams; Rep. John P. Hammerschmidt; Sen. Warren G. Magnuson; Sen. John C. Danforth.

Authority: Employees' Compensation Act (Injuries) (5 U.S.C. 8101).

Abstract: GAO reviewed claims processing under the Federal Employees' Compensation Act to determine where and why delays in the procedure were occurring. **Findings/Conclusions:** Of the 564 compensation payments reviewed, GAO found that, under the Department of Labor's criteria, about 98 percent of the payments for wage loss were not timely. The average processing time from the date workers made the claim to the date of payment were 129 days for traumatic injuries and 270 days for occupational diseases. Workers, Federal agencies, physicians, and Labor must coordinate the processing of claims. The failure of any party to act promptly at a given point can delay the entire process. GAO found that all parties contribute substantially to delays in claims processing. Injured workers are not filing timely and well documented injury notices and compensation claims. Federal agencies are not complete or timely in processing injury notices and claims, and physicians' reports are also often untimely and incomplete. Labor's actions to resolve questions about notices of injury and to develop and pay claims are not timely. Labor has taken, or plans to take, actions which will help workers, Federal agencies, and physicians better understand their claims processing responsibilities. Finally, GAO found that a large claims workload and staff problems contributed to Labor's processing problems. **Recommendation To Agencies:** The Director of the Office of Management and Budget should: (1) determine the feasibility of placing in Federal agencies specific processing and monitoring responsibilities; and (2) if these actions are determined to be feasible, submit legislation to Congress to amend the Federal Employees' Compensation Act. The Secretary of Labor should: (1) reemphasize to Federal agencies the need to provide workers with pamphlets and to post and maintain injury posters in the workplace; (2) encourage Federal agencies to use their local newspapers for periodic reminders to workers on benefits for work-related injuries; (3) develop a flow chart type checklist outlining workers' rights, responsibilities, and procedures for claiming benefits for work-related injuries; (4) provide Federal agencies with periodic reports on the time it takes them to process claims before the claims are submitted to Labor for adjudication; (5) ascertain whether the electronic transfer of compensation data between Labor district offices and other Federal agencies would improve claims processing and, if so, implement the use of such electronic data transfer techniques where appropriate; and (6) expedite the development of a national program to improve cooperative efforts with the medical community.

116535

[Request for Reconsideration]. B-198911.3. October 6, 1981. 4 pp. **Decision re:** Department of Health and Human Services; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: Department of Health and Human Services; Amdahl Corp.; International Business Machines Corp.; National Institutes of Health.

Authority: 41 C.F.R. 1-4.1108. 41 C.F.R. 1-4.1110-3. 41 C.F.R. 3-1.5401. 1 Comp. Gen. 752. 46 Fed. Reg. 1210. 46 Fed. Reg. 1211. 46 Fed. Reg. 1212. D.A.R. 1-1500. B-198911.2 (1981).

Abstract: A Federal agency requested reconsideration of a portion

of a GAO decision which sustained a firm's protest against certain option provisions contained in a solicitation for data processing equipment and services. The agency had awarded the contract to another firm with the option provisions intact pending a review of this request for reconsideration. The solicitation contained a projection of system requirements for the first 5 contract years and an anticipated 10-percent annual growth rate for the subsequent 5 years. Consequently, offerors were required to propose specific system configurations and prices for only the first 5 years. Prices for annual options for the subsequent 5 years were negotiable, but were not to exceed the vendor's then-current schedule or commercial process. GAO objected to the options for the subsequent 5 years because they were indefinite with respect to equipment and technical requirements and were not based upon firm fixed prices as required by Federal regulations. The agency disagreed with this aspect of the decision and contended that automatic data processing equipment acquisitions are exempt from the coverage of the cited regulations. As the contractor's only real commitment was to agree at some future time about the level of service and equipment to be provided and at what price, the renewal provisions of the contract removed them from the realm of options. GAO remained unpersuaded that these provisions were proper. Thus, its prior decision was affirmed, and the contract renewal provisions for the subsequent 5 years should be deleted.

116544

[Request for Comments on Proposed Amendment]. B-203547. October 5, 1981. 1 p.

Letter to Philip G. Read, Director, General Services Administration: Office of Acquisition Policy; Federal Procurement Regulations Directorate; by Harry R. Van Cleve, Acting General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: General Services Administration: Office of Acquisition Policy; Federal Procurement Regulations Directorate; National Bureau of Standards.

Authority: F.P.M.R. 101-36.1308-19.

Abstract: GAO was asked to comment on a proposed amendment to the Federal Property Management Regulations regarding standard terminology for use in solicitation documents for publications pertaining to Federal information processing and telecommunications standards. GAO is opposed to the proposed standard for telecommunications because it is obsolete and should not be issued without the concurrence of the National Bureau of Standards. GAO also believes that a new standard should be developed for information processing based on microcomputer technology to replace the existing standard. The new standard should be a joint information processing and telecommunications standard representing an agreement between the National Bureau of Standards and the National communications system.

116562

Millions Paid Out in Duplicate and Forged Government Checks. AFMD-81-68; B-204205. October 1, 1981. 35 pp. plus 3 appendices (9 pp.).

Report to Congress; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Accounting and Financial Reporting: Systems To Insure That Amounts Owed the Federal Government Are Fully and Promptly Collected (2803).

Contact: Accounting and Financial Management Division.

Budget Function: Financial Management and Information Systems: Accounting Systems in Operation (1101).

Congressional Relevance: Congress; *Rep.* Thomas B. Evans.

Authority: 4 C.F.R. 101. H. Rept. 77-1113. 2 GAO 8.8. U.S.

Const. art. 1, § 9. 31 U.S.C. 82a-2. 31 U.S.C. 156. 31 U.S.C. 528(a). 31 U.S.C. 561 et seq.

Abstract: GAO was asked to study the Treasury Department's accounting procedures for duplicate payments and payments on forged checks. **Findings/Conclusions:** A GAO review disclosed that the Treasury is not meeting all legal requirements in accounting for and recovering the payments with the result that funds are being disbursed without congressional approval and amounts due the Government are not recovered promptly. A GAO review of Treasury's procedures for handling duplicate payments and check forgeries showed that: (1) contrary to legal requirements, Treasury has paid both original and substitute checks in many cases; (2) second payments involving original and substitute checks were not charged to appropriations; (3) replacement checks for forgeries were not charged to the fund that Congress established for this purpose; (4) there is no appropriation for payment of a forged check discovered after the substitute check is issued; (5) the exact amount of receivables and losses resulting from the duplicate payments and check forgeries was not known because of inadequate accounting procedures and controls; (6) Treasury was not acting promptly and effectively to enable recovery of all the receivables; and (7) more efforts are needed to reduce the number of future duplicate payments and forgeries. Although they represent an extremely small percentage of the total checks issued by Treasury, the amounts involved are substantial and total millions of dollars. **Recommendation To Congress:** If Congress decides that Treasury should continue its current practice of issuing and paying substitute checks, Congress should provide the appropriations necessary for the fund's operation. The primary options for providing the resources are to (1) increase the fund's existing appropriation, or (2) authorize a permanent indefinite appropriation for the fund. If Congress decides that Treasury should continue its current practice of issuing and paying substitute checks, it should appropriate funds to absorb the payments. If Congress decides that Treasury should continue its current practice of issuing and paying substitute checks, Congress should authorize Treasury to charge all payments resulting from check forgeries to the Check Forgery Insurance Fund. If Congress decides that Treasury should continue its current practice of issuing and paying substitute checks, it should amend 31 U.S.C. 528(a) to permit the procedure. **Recommendation To Agencies:** The Secretary of the Treasury, in cooperation with the affected agencies, should consider various alternatives for reducing the number of future duplicate payments and forgeries. The Secretary of the Treasury should expedite the collection of accounts receivable by requiring regularly scheduled followups on all uncollected receivables. The Secretary of the Treasury should expedite the collection of accounts receivable by initiating a policy of collecting interest on all delinquent debts. The Secretary of the Treasury should expedite the collection of accounts receivable by implementing a system to insure that checks involving all future duplicate payments are identified and processed promptly. The Secretary of the Treasury should expedite the collection of accounts receivable by shortening the timeframe for acting on forgery cases and standardizing the claim forms used to document them. The Secretary of the Treasury should expedite the collection of accounts receivable by locating and processing the checks necessary to collect the 34,000 pre-March 1979 duplicate payment cases. The Secretary of the Treasury should strengthen the accounting for and control over the receivables by establishing procedures for writing off uncollectible amounts. The Secretary of the Treasury should strengthen the accounting for and control over receivables by recording all receivables and related transactions in the appropriate accounts with proper supporting documents. For those duplicate payments not involving forgery, the Secretary of the Treasury should charge future cases where payees benefit from duplicate checks to the agencies responsible for them if Congress permits duplicate payments to continue. To take care of forgery cases, the Secretary of the Treasury should charge to the Check Forgery Insurance Fund

those payments which the law presently allows. Sufficient appropriations should be sought for that purpose. The Secretary of the Treasury should strengthen the accounting for and control over the receivables by identifying and aging all receivables on hand. For those duplicate payments not involving forgery, the Secretary of the Treasury should seek appropriations to cover those receivables on hand which cannot be recovered.

116563

The Guaranteed Student Loan Information System Needs a Thorough Redesign To Account for the Expenditure of Billions. HRD-81-139; B-204708. September 24, 1981. 36 pp. plus 5 appendices (5 pp.). Report to Rep. L. H. Fountain, Chairman, House Committee on Government Operations: Intergovernmental Relations and Human Resources Subcommittee; by Gregory J. Ahart, Director, GAO Human Resources Division.

Issue Area: Automatic Data Processing: Effectiveness of the Management of Automated Information Resources Used in Support of Agency Missions (0118); Education (3300).

Contact: Human Resources Division.

Budget Function: Education, Training, Employment and Social Services: Higher Education (0502).

Organization Concerned: Department of Education; Department of Education: Office of Student Financial Assistance.

Congressional Relevance: House Committee on Government Operations: Intergovernmental Relations and Human Resources Subcommittee; Rep. L. H. Fountain.

Authority: Higher Education Act of 1965.

Abstract: The Department of Education's Guaranteed Student Loan Program guarantees loans to undergraduate and graduate college students by insuring Federal Government loans directly and by reinsuring loans issued by States. To keep track of and to control this multibillion dollar program, the Department maintains a computerized information system to process most program transactions. GAO reported on the Department's efforts and plans to correct known deficiencies in the system, whether the major system costs under the previous contractor were reasonable and proper, and how well the new contractor is performing. **Findings/Conclusions:** The system continues to be deficient in four functional areas: (1) some loans to students who had exceeded loan limits were being reinsured; (2) the Department pays the lenders' interest and special allowance payments without validating them; (3) if the lender does not pay the first insurance premium bill, the system does not provide for rebilling the lender; and (4) the system has yet to accumulate and report the program's financial status in accordance with the needs of the Department's financial managers. GAO believes that the Department needs to determine the extent and degree of the controls and accountability it wants to provide for this multibillion-dollar program. GAO did not identify any improper charges to the earlier contract to operate the system. However, GAO believes that the contract costs incurred from fiscal years 1976 through 1979 were high. The new contract does not address the correction of system deficiencies. Although parts of the conversion from the old to the new contractor were delayed up to 5 months, the adverse effects on program recipients were kept to a minimum. However, problems encountered with the conversion will add further to contract costs, and certain critical items to be provided by the contractor had not been accepted by the Department as of August 1981. This problem needs to be resolved. **Recommendation To Agencies:** The Secretary of Education should direct the Office of Student Financial Assistance to pursue a timely completion and acceptance of the contractor's conversion effort, including full system documentation, security and backup/recovery subsystems, a terminal user training program, and controls for maintaining and documenting changes to programming. The Secretary of Education should direct the Office of Student Financial Assistance to develop comprehensive plans and timetables for

completing and implementing a total Guaranteed Student Loan system redesign. The Secretary of Education should direct the Office of Student Financial Assistance to implement Department policies for developing automated data processing systems by competitively procuring a Guaranteed Student Loan information system at a fixed price and according to a prescribed plan once the recommended system redesign is completed. The Secretary of Education should direct the Assistant Secretary for Management to provide automated data processing (ADP) oversight of Guaranteed Student Loan system development efforts by the Office of Student Financial Assistance which ensures Office adherence to Department policies for ADP system life-cycle management and for the development of ADP systems under contract. The Secretary of Education should direct the Office of Student Financial Assistance to establish a process for system design, planning, and other key Guaranteed Student Loan information system life-cycle management functions. The Secretary of Education should direct the Office of Student Financial Assistance to subject the Guaranteed Student Loan information system to a total redesign effort. This redesign should include the documentation and validation of the appropriate system controls needed to assure accountability for the expenditure of program funds.

116576

Fraud in Government Programs: How Extensive Is It and How Can It Be Controlled (Volume II). AFMD-81-73; B-201976. September 30, 1981. 94 pp. plus 8 appendices (30 pp.).

Report to Congress; by Milton J. Socolar, Acting Comptroller General.

Volume II of a three-volume series. Refer to AFMD-81-57, May 7, 1981, Accession Number 115135; and AFMD-82-3, November 6, 1981, Accession Number 116835.

Issue Area: Internal Auditing Systems: Management Control Systems in Federal Agencies for the Prevention of Fraud and Abuse (0206).

Contact: Accounting and Financial Management Division.

Budget Function: Financial Management and Information Systems (1100).

Organization Concerned: Department of Justice.

Congressional Relevance: Congress.

Authority: Comprehensive Employment and Training Act of 1973. **Abstract:** GAO reported on the results of a statistical analysis of fraud and other illegal activities affecting 21 Federal agencies which was undertaken to respond to growing public concern over abuses and misuses of taxpayers' money. **Findings/Conclusions:** Thefts accounted for almost half of the fraud cases, and false statements accounted for another 25 percent. The rest of the cases covered a wide variety of fraudulent activities including extortion, forgery, kickbacks or bribes, and nonperformance of contract terms. Items were stolen from Government buildings and installations as well as contractor plants. False statements were made in obtaining Federal assistance or benefits under many different Federal programs. About 55 percent of the known fraud cases occurred in the civil agencies, and the remaining 45 percent occurred in defense agencies. However, the total cost of fraud will never be known because of the difficulty in estimating the monetary losses caused by undetected fraud. Federal employees discovered over one-third of the frauds during the course of their normal day-to-day activities. Another 20 percent were discovered through compliance or eligibility reviews. Individuals were prosecuted in only 11.7 percent of the cases in which suspects were identified. The most common administrative actions taken against Federal employees who committed fraud were the establishment of a formal loss recovery plan and dismissal. In cases involving non-Government organizations and individuals, there were attempts to recover the loss and the issuance of warning letters. The Department of Justice was successful in 95

percent of the cases that it prosecuted. However, the courts often suspended large portions of sentences or granted probation.

116600

[The VA Efforts To Consolidate Computer Programming Resources at a Single Location]. October 7, 1981. 10 pp.

Testimony before the House Committee on Veterans' Affairs: Oversight Investigations Subcommittee; by Michael Zimmerman, Associate Director, GAO Human Resources Division.

Contact: Human Resources Division.

Organization Concerned: Veterans Administration.

Congressional Relevance: House Committee on Veterans' Affairs: Oversight Investigations Subcommittee.

Abstract: GAO reported on the Veterans Administration's (VA) efforts to establish an automatic data processing centralized development center (CDC). The purpose of establishing CDC was to centralize most computer program development and maintenance resources previously assigned to five data processing centers. This would involve transferring development and maintenance work and associated staff from the five data processing centers and the VA central office to CDC. VA estimated that VA benefits would exceed costs by \$2.5 million over 5 years of operation. These savings were based on the expected elimination of data processing center personnel positions after the implementation of CDC. GAO conducted a review to examine the adequacy of the VA estimate of costs and benefits associated with the consolidation and to examine the basis for projected personnel savings. GAO concluded that the VA examination of the estimated costs and benefits was neither complete nor comprehensive enough to support a statement of whether establishing CDC would be cost beneficial. While personnel ceiling reductions had been scheduled in anticipation of the savings expected to accrue from CDC operations, these savings are uncertain because they were based on a statistically invalid measure of improved programmer productivity and a methodology that was not sufficiently documented to permit independent verification.

116610

[The Administration of the Contract Compliance Program Has Shown Improvement]. HRD-82-8; B-205036. October 9, 1981. 2 pp. plus 1 enclosure (15 pp.).

Report to Raymond J. Donovan, Secretary, Department of Labor; by Edward A. Densmore, (for Gregory J. Ahart, Director), GAO Human Resources Division.

Issue Area: Non-Discrimination and Equal Opportunity Programs: Eliminating Employment Discrimination (1016).

Contact: Human Resources Division.

Budget Function: Nondiscrimination and Equal Opportunity Programs (1006).

Organization Concerned: Department of Labor; Equal Employment Opportunity Commission.

Authority: Vocational Rehabilitation Act (Industrial Disabilities) (29 U.S.C. 793). Vietnam Era Veterans' Readjustment Assistance Act of 1974 (38 U.S.C. 2012). Civil Rights Act of 1964 (42 U.S.C. 2000e). 41 C.F.R. 60. Executive Order 11246. OMB Circular A-109.

Abstract: GAO reviewed the Office of Federal Contract Compliance Programs' (OFCCP) implementation of its contract compliance program since the 1978 consolidation of compliance agencies into the Department of Labor. The purpose of the program is to assure that contractors doing business with the Federal Government are in compliance with equal employment opportunity regulations. **Findings/Conclusions:** In a previous report issued just before the effective date of the consolidation, GAO expressed concern over the following issues: (1) identifying and targeting contractors subject to the compliance regulations; (2) following Labor's regulations in conducting compliance reviews; (3) approval of

contractor's affirmative action programs that were inadequate; and (4) difficulty in staffing OFCCP after the consolidation. GAO stated that the consolidation of the contract compliance program in OFCCP generally addressed the problems identified with the program when it was implemented by the compliance agencies. The transfer of compliance functions to Labor did cause some difficulties such as insufficient and inadequately trained staff and inadequate supporting resources. GAO believes that OFCCP has made significant progress in resolving these difficulties. However, one aspect of the compliance program that needs further attention is that compliance officers were not always following required procedures. GAO believes that it is important that compliance officers follow required procedures to provide standardization. **Recommendation To Agencies:** The Secretary of Labor should direct the Director, Office of Federal Contract Compliance Programs, to emphasize: (1) the need for compliance officers to obtain uniformity in compliance reviews and to follow the procedures contained in the compliance manual, and (2) the need for managers and supervisors to ensure that compliance officers are following procedures.

116612

The Department of the Interior's Office of Aircraft Services Should Not Be Abolished. PLRD-82-5; B-204052. October 7, 1981. 29 pp. plus 7 appendices (28 pp.).

Report to Rep. Morris K. Udall, Chairman, House Committee on Interior and Insular Affairs; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Logistics Management: Alternative Logistics Concepts, Structures, and Policies To Provide Necessary Mission Support (3801).

Contact: Procurement, Logistics, and Readiness Division.

Budget Function: Transportation: Air Transportation (0402).

Organization Concerned: Department of the Interior; Department of the Interior: Office of Aircraft Services.

Congressional Relevance: House Committee on Interior and Insular Affairs; Rep. Morris K. Udall.

Authority: OMB Circular A-76. Department of the Interior Order 3061.

Abstract: The Department of the Interior's Office of Aircraft Services (OAS) was established to manage aircraft services to meet the agency's needs. In March 1981, Interior ordered that OAS be abolished on September 30, 1981. GAO evaluated OAS activities, the reasons for the abolishment order, and the possible effects of the OAS elimination on the efficiency, effectiveness, and economy of Interior's aircraft services. **Findings/Conclusions:** GAO found that OAS has been effective in managing aircraft services for Interior's bureaus and offices. Additionally, it has been effective in contracting because of its expertise and ability to consider the varying needs of bureaus and offices. Numerous examples show cost savings through multiple bureau use of services provided by the same contract or contracts. Moreover, OAS has provided valuable contracting services to other Government agencies. A GAO review of OAS programs related to safety, such as standards, training, and accident investigations, found them to be effective. Further, OAS has established and maintains an automated management information system and estimates savings of over \$20 million during the past 7 years of operation. Thus, justification is needed for decentralizing aircraft services. Interior has not assessed either the cost effectiveness or the impact of returning these responsibilities to bureaus and offices. It has not considered possible alternatives to abolishing OAS and has not developed a plan for providing aircraft services if OAS is abolished. Based on conditions before OAS, the quality of aircraft services will likely be reduced without centralized management, and aircraft safety could be jeopardized. Finally, GAO believes that the bureaus and offices cannot provide the same services as effectively. **Recommendation To Agencies:** The Secretary of the Interior should take no further action to abolish the Office of

Aircraft Services unless Interior can clearly show that the decentralization of aircraft services would be cost effective and would not jeopardize flight safety. The Secretary of the Interior should rescind the order to abolish the Office of Aircraft Services.

116626

[*Request for Reconsideration of Protest Decision*]. B-197082.2. October 13, 1981. 2 pp.
Decision re: U.S. Financial Services, Inc.; by Harry R. Van Cleve, Acting General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: U.S. Financial Services, Inc.; Federal Bureau of Investigation.

Authority: 4 C.F.R. 21.9(b). B-197082 (1981). B-198803.3 (1981). B-195945.4 (1981). B-198276.2 (1981).

Abstract: A firm requested GAO to reconsider its decision involving a protest against three procurement actions taken by the Federal Bureau of Investigation (FBI) to maintain and enhance the automatic data processing (ADP) capability of its Data Center. The requester contended that the FBI improperly placed orders for ADP equipment with two other firms notwithstanding that the FBI knew that comparable equipment could be obtained from other companies, including the requester, at a significantly lower cost. GAO sustained the protest against two of the purchases but found that no corrective action was available and denied the protest against the third purchase. The requester asked that GAO reconsider both its finding that no corrective action was available with respect to the two procurement actions it found were improper and its denial of the protest against the remaining procurement. The request for reconsideration was dated September 1 and was filed with GAO on September 3. Bid protest procedures require that such requests be filed with GAO no later than 10 working days after the basis for reconsideration is known or should have been known. Since the requester's basis for requesting reconsideration was its disagreement with conclusions in the August 7 decision, the request was untimely filed. Accordingly, the request for reconsideration was dismissed.

116648

State Field Offices Are Not Protecting Social Security Beneficiary Information From Potential Abuse and/or Misuse. HRD-81-151; B-200202. September 30, 1981. Released October 19, 1981. 20 pp. plus 3 appendices (18 pp.).

Report to Rep. Charles Rose; Sen. Orrin G. Hatch; Sen. Max S. Baucus; by Gregory J. Ahart, Director, GAO Human Resources Division.

Issue Area: Income Security and Social Services (1300); Income Security and Social Services: To Meet Program Demands SSA Must Be Effectively and Efficiently Organized, Staffed, and Equipped (1346); Information Management (4200).

Contact: Human Resources Division.

Budget Function: Income Security: General Retirement and Disability Insurance (0601).

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

Congressional Relevance: *Rep.* Charles Rose; *Sen.* Orrin G. Hatch; *Sen.* Max S. Baucus.

Authority: Tax Reform Act of 1969. Privacy Act of 1974 (5 U.S.C. 522a et seq.). Freedom of Information Act. Social Security Act. 45 Fed. Reg. 74906. 45 Fed. Reg. 74907. 45 Fed. Reg. 74908. 26 U.S.C. 6103.

Abstract: GAO reviewed the extent of protection over social security beneficiary information given to the States. **Findings/Conclusions:** GAO found that personal beneficiary data sup-

plied to the States are generally not being adequately protected. For example, data in claimant files are not being controlled by State offices. Access to claimant files by employees in State welfare offices is unlimited and is not on a need-to-know basis. Log-out and log-in procedures are not being used to identify the location of a file during processing. Photocopy machines are not usually secured during nonworking hours. An employee or an outside intruder could select claimant files, copy the desired information in the files, and remove it from the office without anyone noticing. Claimant files are generally not secured in lockable cabinets, but are stacked around the offices in various locations. Access to welfare offices is not restricted. Many offices do not have instructions on how to dispose of documents containing personal information. The Department of Health and Human Services has not developed a consistent and comprehensive security program to be used by States in protecting beneficiary information. **Recommendation To Agencies:** The Secretary of Health and Human Services should formulate and establish a firm, consistent, and comprehensive security program for providing adequate protection of data shared with States and local entities. Also, the Secretary should, if deemed necessary, seek the advice of the Department of Justice to resolve any legal problems encountered in formulating and establishing such a program.

116653

Federal Agencies Still Need To Develop Greater Computer Audit Capabilities. AFMD-82-7; B-204784. October 16, 1981. 24 pp. plus 6 appendices (53 pp.).

Report to Congress; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Automatic Data Processing: Effectiveness of the Management of Automated Information Resources Used in Support of Agency Missions (0118); Internal Auditing Systems: Audit and Investigative Coverage to Federal Programs and Operations Provided by Inspector General Offices and Federal Internal Audit Organizations (0207).

Contact: Accounting and Financial Management Division.

Budget Function: Automatic Data Processing (1001).

Organization Concerned: Office of Management and Budget; Department of Defense; Department of Agriculture; Department of Health and Human Services.

Congressional Relevance: Congress.

Authority: Securities Exchange Act of 1934. Foreign Corrupt Practices Act of 1977. Accounting and Auditing Act (31 U.S.C. 65). OMB Circular A-71. OMB Circular A-73.

Abstract: A growing reliance on computers, coupled with increasing cost, requires that Federal managers assure themselves that computers support management goals and objectives, operate efficiently and economically, and encompass adequate controls to prevent errors, fraud, waste, and abuse. Internal auditing is an important management tool to help provide such assurance. GAO conducted a review to evaluate the progress of Federal internal audit organizations and provided guidance for agencies in establishing proper computer audit coverage. **Findings/Conclusions:** Some of the 19 Federal audit organizations which GAO reviewed cannot be sure that they have adequately identified their agencies' computer audit needs. GAO found that nine organizations had limited, outdated, or no inventories of their agencies' computer systems to aid in planning audit coverage. GAO also found that many organizations have not developed and maintained the skilled staff necessary to meet computer audit responsibilities for their agencies. Six organizations had little or no computer audit capabilities at the time of the review. Although GAO found examples of effective computer auditing, insufficient computer audit capabilities generally resulted in only limited compliance with the standards issued by GAO for auditing computer-based systems. Some organizations were hindered in acquiring computer audit staff because of personnel ceilings, Federal hiring restrictions, and a lack of management support

for computer auditing. GAO also found that many organizations did not have formal training programs to help develop computer audit skills. Despite an increased emphasis on the need for proper computer-related controls, GAO found little overall direction, other than the GAO audit standards, requiring Federal internal audit organizations to specifically evaluate computer-related controls. Such evaluations could help minimize error, fraud, waste, and abuse, but are also necessary if Government auditors are to fulfill their professional audit responsibilities. **Recommendation To Agencies:** The Office of Management and Budget should play a more active role in monitoring agencies' progress in developing and maintaining their computer audit capabilities and provide guidance as appropriate, addressing internal audit evaluation of computer-related controls. The heads of Federal agencies should help ensure that their inspector general and internal audit organizations properly consider agency computer operations in providing internal audit coverage by requiring them to consider computers in fulfilling audit responsibilities to review for efficient, effective, and economical operations. The heads of Federal agencies should help ensure that their inspector general and internal audit organizations properly consider agency computer operations in providing internal audit coverage by requiring them to establish a basic level of computer knowledge which all audit staff must attain. Auditors may reach this basic level through their own educational programs or by training during their employment. The heads of Federal agencies should help ensure that their inspector general and internal audit organizations properly consider agency computer operations in providing internal audit coverage by requiring them to periodically review audit coverage of computer systems and adjust allocations of staff resources accordingly. The heads of Federal agencies should help ensure that their inspector general and internal audit organizations properly consider agency computer operations in providing internal audit coverage by requiring them to determine the staff and skills needed to meet computer audit responsibilities, and consider alternatives for developing and sustaining these capabilities. The heads of Federal agencies should help ensure that their inspector general and internal audit organizations properly consider agency computer operations in providing internal audit coverage by requiring them to determine the extent to which computer activities need auditing and conduct needed audits based on the requirements of the GAO computer audit standards relating to the adequacy of general and application controls. The heads of Federal agencies should help ensure that their inspector general and internal audit organizations properly consider agency computer operations in providing internal audit coverage by requiring them to identify the agency's computer audit universe, including existing computer systems and major applications as well as those being planned for design and development.

116661

The World Wide Military Command and Control Information System-Problems in Information Resource Management. MASAD-82-2; B-163074. October 19, 1981. 36 pp. plus 4 appendices (31 pp.). Report to Congress; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Automatic Data Processing: Use of Computer Systems for Agency Mission Requirements and Support Functions (0108).

Contact: Mission Analysis and Systems Acquisition Division.

Budget Function: National Defense: Department of Defense - Military (except procurement and contracts) (0051).

Organization Concerned: Department of Defense.

Congressional Relevance: House Committee on Appropriations; Congress.

Authority: DOD Directive 7920.1. DOD Instruction 7920.2. OMB Circular A-109.

Abstract: GAO was requested to evaluate: (1) the Department of Defense's (DOD) efforts to modernize the World Wide Military

Command and Control Information System (WIS), as the World Wide Military Command and Control System automatic data processing program is currently termed; (2) the DOD plan to modernize WIS to determine whether it provided a reasonable and systematic approach to address and resolve known problems associated with WIS; and (3) subsequent modernization efforts, including an analysis of the feasibility of allowing each command the option of developing its own computer configuration for WIS.

Findings/Conclusions: The evaluation of the DOD plan to modernize WIS showed that: (1) the present WIS has a limited capability to provide timely, accurate, and complete information to commanders, particularly during times of crisis; (2) current conditions dictate a need to accelerate the modernization schedule; (3) operational concepts for WIS have been inadequately developed and are so broad, general in nature, and self-evident that they make little or no contribution toward providing a foundation for resolving known problems; (4) too much emphasis is being placed on the selection of a system architecture before defining information requirements; (5) centralized management of the current WIS is necessary but unattainable; and (6) the existing state-of-the-art in computer technology makes it entirely feasible for each command to develop its own computer configuration to support its assigned missions. The DOD subsequent WIS modernization efforts are slow, do not address the fundamental issues, and will not lead to a timely responsive solution to known WIS problems. **Recommendation To Agencies:** The Secretary of Defense should redirect the modernization of World Wide Military Command and Control Information System (WIS) in this manner: (1) replace those computer systems having immediate shortfalls with modern upward compatible computers where a comparative cost analysis justifies such action; (2) complete the detailed information requirements to support command and control decisionmaking; and (3) develop an architecture and computer system design that can satisfy detailed information requirements. Specifically, the architecture and computer system design should incorporate these actions: (1) employ life-cycle management practices, including life-cycle costing, as presented in Department of Defense Directive 7920.1; (2) follow other sound management practices such as establishing measurable system performance and effectiveness goals and objectives, including periodic evaluation, providing cost-effective growth potential, and clearly delineating responsibilities and coupling them with needed authority and control of resources; (3) employ proven state-of-the-art computer technology in the WIS design to ensure the development of reliable systems; (4) specify standard network protocols, terminology, data elements, data formats, and data retrieval techniques for horizontal and vertical communications; (5) decentralize decisionmaking to allow individual World Wide Military Command and Control System sites to develop their own computer systems to meet command needs in compliance with the standards; and (6) centralize management and control of resources for the communications network and equipment interconnecting the system sites to ensure that local command needs do not preempt network operations.

116662

[Financial Institution Regulatory Agencies Should Perform Internal Audit Reviews of Their Examination and Supervision Activities]. GGD-82-5; B-197162. October 19, 1981. 6 pp. plus 7 enclosures (10 pp.).

Report to Rep. Jack Brooks, Chairman, House Committee on Government Operations; Rep. Fernand J. St Germain, Chairman, House Committee on Banking, Finance and Urban Affairs; Sen. William V. Roth, Jr., Chairman, Senate Committee on Governmental Affairs; Sen. Edwin (Jake) Garn, Chairman, Senate Committee on Banking, Housing and Urban Affairs; by Charles A. Bowsher, Comptroller General.

Issue Area: Internal Auditing Systems: Non-Line-of-Effort Assignments (0251).

Contact: General Government Division.

Budget Function: Financial Management and Information Systems: Internal Audit (1103).

Organization Concerned: Federal Deposit Insurance Corp.; Federal Home Loan Bank Board; Federal Reserve System; Farm Credit Administration; National Credit Union Administration; Office of the Comptroller of the Currency.

Congressional Relevance: *House* Committee on Banking, Finance and Urban Affairs; *House* Committee on Government Operations; *Senate* Committee on Banking, Housing and Urban Affairs; *Senate* Committee on Governmental Affairs; *Rep.* Jack Brooks; *Rep.* Fernand J. St Germain; *Sen.* William V. Roth, Jr.; *Sen.* Edwin (Jake) Garn.

Abstract: GAO conducted a series of reviews of the internal audit organizations and functions at the Federal Deposit Insurance Corporation, the Federal Home Loan Board, the National Credit Union Administration, the Federal Reserve System, the Office of the Comptroller of the Currency, and the Farm Credit Administration to ensure that the agencies' activities were receiving adequate internal audit scrutiny. **Findings/Conclusions:** The Federal Deposit Insurance Corporation's Office of Corporate Audits has made significant progress toward achieving an effective internal audit function. The Office of Internal Review of the Federal Home Loan Bank Board began to improve its internal audit operations. However, GAO suggested that the Office should make a strong commitment to auditing the Board's data processing operations and should increase its guidance to the internal audit offices at each Federal Home Loan Bank. GAO found that the National Credit Union Administration needed to give more support to its Office of Internal Audit and Investigations. The Office's responsibilities are broad, yet the size of its permanent staff is very small, which makes it difficult for it to meet its responsibilities. In addition, the Office's leadership has changed frequently. Although two Board organizations and an external auditor make periodic reviews of the Board's operations, the Board of Governors of the Federal Reserve System does not have a permanent, independent internal audit group. The Office of the Comptroller of the Currency's internal audit organization is very small in relation to its responsibilities. Many activities and operations are being left unaudited. The Farm Credit Administration has no permanent, independent internal audit group. Rather, internal audits are conducted by staff from two of its other organizations on a part-time basis. GAO believes internal auditors should review their agencies' examination and supervision activities.

116684

[The Bureau of the Census Must Solve ADP Acquisition and Security Problems]. AFMD-82-13; B-205133. October 21, 1981. 4 pp. *Report* to Malcolm Baldrige, Secretary, Department of Commerce; by Wilbur D. Campbell, Acting Director, GAO Accounting and Financial Management Division.

Issue Area: Automatic Data Processing: Effectively Conducting Major ADP Systems Acquisitions (0113).

Contact: Accounting and Financial Management Division.

Budget Function: Automatic Data Processing (1001).

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

Authority: FIPS Pub. 31. OMB Circular A-109. F.P.M.R. 101-36.705.

Abstract: GAO reported on problems in the acquisition and security of automatic data processing (ADP) at the Bureau of the Census. **Findings/Conclusions:** GAO found that the fully competitive computer replacement acquisition is almost 2 years behind the Bureau's initial projections. The Bureau has presented a new revision of the schedule. However, GAO believes that without appropriate top management attention, involvement, and priority, this schedule will probably not be met and the acquisition of essential

mission resources will be further delayed. The Bureau must do more to ensure that user applications of the ADP programs are in existing Federal standard languages. Currently, two federally adopted standard programming languages are appropriate for use at the Bureau. However, the Bureau has not been enforcing either as a standard language. The longer it takes to implement standard languages, the greater the number of programs that will be written without standardization as an acceptance criterion. At present, the majority of Bureau user application software remains in nonstandard languages. The Bureau has not performed a risk analysis or developed and implemented a sound security program, contrary to Federal regulations. Numerous potential physical security problems exist in the Bureau, and access systems for the Bureau buildings are flawed. There are instances where address lists and confidential data are not being protected adequately. Addresses and other confidential burn material must be kept in a locked area until the material is collected for disposal. **Recommendation To Agencies:** The Secretary of Commerce should direct Commerce and Census Bureau information resources officials to ensure that a thorough security risk analysis is performed and that the security problems identified by the analysis are resolved expeditiously. The Secretary of Commerce should direct Commerce and Census Bureau information resources officials to ensure that all user applications are prepared for ease of conversion to the equipment selected in the Office of Management and Budget Circular A-109 process. The Secretary of Commerce should direct Commerce and Census Bureau information resources officials to ensure that a fully competitive Office of Management and Budget Circular A-109 acquisition is pursued according to schedule.

116700

[Increased Federal Telecommunications System Use by Strengthened Control Over Commercial Toll Calls Could Reduce Costs]. MASAD-82-4; B-202969. October 22, 1981. 3 pp. plus 2 enclosures (8 pp.). *Report* to Gerald P. Carmen, Administrator, General Services Administration; by Walton H. Sheley, Jr., Director, GAO Mission Analysis and Systems Acquisition Division.

Issue Area: Communications: Management, Planning, Development, Acquisition and Use of Federal Communications (3710).

Contact: Mission Analysis and Systems Acquisition Division.

Budget Function: General Science, Space, and Technology: Telecommunications and Radio Frequency Spectrum Use (0258).

Organization Concerned: General Services Administration.

Authority: OMB Bull. 79-12. Federal Property Management Reg. 101-37. B-146864 (1973).

Abstract: GAO reported on commercial toll calls made by Federal employees through the Federal Telecommunications System's (FTS) switchboard locations. FTS was established in 1963 to satisfy voice, record, and data communications requirements of Federal civil agencies. The General Services Administration (GSA) is responsible for operating and managing the system. It is estimated that commercial toll calls will cost \$22.9 million during fiscal year 1981. However, easy access to FTS makes it unnecessary to use commercial long-distance toll facilities to complete official calls. Based on nationwide data, GAO estimated that \$10.2 million, or 44.5 percent, of the commercial toll costs will be incurred by Federal employees from FTS telephones, either intentionally or out of ignorance, when the calls could be placed over FTS at a nominal additional cost to the Government. **Findings/Conclusions:** The GSA decentralized management of FTS has led to inconsistent application of technical methods to control commercial toll calls. Some GSA regional offices use technology to accomplish what persuasion has failed to do; intentionally dialed toll calls are either blocked or rerouted over the FTS network. However, other regional offices are hesitant to employ such methods, feeling that FTS is a service offered to Government agencies. In their opinion, these agencies are responsible for monitoring improper use of the system

by its employees. GAO believes that a consistent nationwide program is needed to ensure the proper use of FTS. **Recommendation To Agencies:** The Administrator of General Services should formulate and implement a commercial toll restriction program to electronically control commercial control calls by all regional offices. Such programs should be applied wherever and whenever economically and technically feasible.

116703

[Review of a Computer Hardware Acquisition for NOAA in Boulder, Colorado]. AFMD-81-92; B-201472. September 25, 1981. Released October 26, 1981. 8 pp. plus 1 enclosure (1 p.).

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

Issue Area: Automatic Data Processing: Effectiveness of the Management of Automated Information Resources Used in Support of Agency Missions (0118).

Contact: Accounting and Financial Management Division.

Budget Function: Automatic Data Processing (1001).

Organization Concerned: Department of Commerce; National Oceanic and Atmospheric Administration; National Oceanic and Atmospheric Administration: Environmental Research Laboratories, Boulder, CO; Computer Maintenance Technologies, Inc.; Control Data Corp.; General Services Administration.

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

Authority: F.P.M.R. 101-35.206(c)(4).

Abstract: GAO reviewed the computer hardware procurement history of the Environmental Research Laboratories (ERL) of the National Oceanic and Atmospheric Administration. The review addressed the following: (1) whether ERL was following a pattern of noncompetitive acquisitions; (2) the justification for the recent computer hardware acquisition for the Boulder computer center; (3) the management of the Boulder computer center; (4) a bid protest by a third party maintenance vendor; and (5) ERL planning for fiscal year 1982 competitive procurement. **Findings/Conclusions:** GAO found that the Boulder computer center is not following a pattern of noncompetitive acquisitions. The recent sole-source procurement of computer hardware appears to be justified as an interim bridge to a fully competitive procurement in 1982. Although the interim computer hardware is currently underutilized, applicable procurement regulations were followed in justifying the interim procurement. The justification data do not appear to have been manipulated, nor does the Boulder computer center appear to be mismanaged. Since early 1980, the current computer center management has taken a number of positive steps to improve the center's operations including: better control of operational procedures through daily operational review meetings, acting to foster future competition by moving the computer center to standard off-the-shelf system software, and improving user utilization of the computer system by establishing user-oriented training courses. A bid protest was rejected by the Department of Commerce, and the company chose not to pursue the protest further with GAO. GAO has serious concerns about the adequacy of ERL planning for their future computer resource needs since ERL computer requirements have not been properly determined and ERL laboratories, which lack automatic data processing planning expertise, were given the task of determining their future computing requirements with only minimal guidance. Consequently, ERL developed its requirements with emphasis on workload and hardware rather than user requirements. **Recommendation To Congress:** The House Committee on Government Operations may wish to consider requesting the Department of Commerce to defer procurement actions until GAO has reviewed the adequacy of the Environmental Research Laboratories' computer resources management plan.

116705

Better Management of Private Pension Plan Data Can Reduce Costs and Improve ERISA Administration. HRD-82-12; B-204000. October 19, 1981. Released October 22, 1981. 48 pp. plus 11 appendices (70 pp.).

Report to Rep. John M. Erlenborn; Rep. Phillip Burton, Chairman, House Committee on Education and Labor: Labor-Management Relations Subcommittee; by Charles A. Bowsher, Comptroller General.

Issue Area: Automatic Data Processing: Effectiveness of the Management of Automated Information Resources Used in Support of Agency Missions (0118); Consumer and Worker Protection: DOL and IRS Efforts To Administer and Enforce ERISA (0919); Tax Administration: Non-Line-of-Effort Assignments (2751).

Contact: Human Resources Division.

Budget Function: Income Security: General Retirement and Disability Insurance (0601).

Organization Concerned: Internal Revenue Service; Department of Labor; Department of the Treasury; Pension Benefit Guaranty Corp.

Congressional Relevance: House Committee on Education and Labor: Labor-Management Relations Subcommittee; Rep. John N. Erlenborn; Rep. Phillip Burton.

Authority: Employee Retirement Income Security Act of 1974. Claims Collection Act (31 U.S.C. 952). 4 C.F.R. 102.1.

Abstract: The Department of Labor, the Internal Revenue Service (IRS), and the Pension Benefit Guaranty Corporation (PBGC) are responsible for administering and enforcing the Employee Retirement Income Security Act (ERISA). Private pension plans are required to report substantial information to these agencies under the Act. GAO investigated the ERISA information managerial activities of Labor, IRS, and PBGC to determine the adequacy and effectiveness of: (1) the agencies' efforts to make sure that pension plans file ERISA annual reports, annual premium filings, and summary plan descriptions; and (2) the IRS efforts to assure that annual reports filed by plans are complete. **Findings/Conclusions:** Information required to be reported annually by private pension plans is not being effectively, efficiently, or economically managed. Although the agencies believe that almost all of the required annual report information is critical for them to administer the Act, GAO found that some plans may not be filing reports and that many of the reports filed are incomplete. In 1979, both Labor and IRS attempted to assure that the plans filed reports. These efforts wasted labor and resources and irritated plan administrators. The agencies did not use all the information on reports filed nor did they establish controls to ensure that data they used were accurate. When information was missing from reports filed, IRS did not take adequate action to obtain the missing data and accepted reports with critical information items missing. GAO found no evidence that IRS plans to take more forceful action to obtain information missing from filed reports. PBGC has not made certain that insured plans pay required premiums every year, or at all, and does not use ERISA annual report information for collecting unpaid premiums; thus, millions of dollars in premiums may have been lost. The extent to which planned improvements can be implemented is questionable because of the restricted ability of PBGC to overcome unreliable data with limited resources. Both IRS and PBGC are paying for improving and maintaining the accuracy of data for the same plans on two separate files, and there is an additional cost for their reconciliation. Filing plan summaries with Labor is costly and unnecessary. **Recommendation To Congress:** Congress should amend the Employee Retirement Income Security Act to: (1) eliminate the requirement that employee benefit plans routinely file copies of plan descriptions and plan summaries with Labor; (2) require the plans to provide Labor with copies of plan summaries at the request of Labor; and (3) require Labor to obtain, on behalf of plan participants and others, copies of plan summaries from the plans when so requested. Congress should make these

amendments before plans have to meet summary refiling requirements in 1982. **Recommendation To Agencies:** The Executive Director of the Pension Benefit Guaranty Corporation and the Commissioner of the Internal Revenue Service (IRS) should establish and carry out a timetable for IRS to assume responsibility for receipt and processing of both premium collection and annual report information and, while these steps are being taken, undertake a cooperative effort to reconcile the differences between the annual report and premium files. The Executive Director should take action to collect unpaid premiums identified by this effort. The Commissioner of the Internal Revenue Service should implement procedures to assure that information items needed for the annual report are obtained, including invoking penalties when plans fail to provide the information. The Secretaries of Labor and the Treasury and the Executive Director of the Pension Benefit Guaranty Corporation should reassess the need for each annual report information item and eliminate the reporting requirement for those not needed to carry out the Employee Retirement Income Security Act's overall participation protection goals.

116717

[*A Federal Perspective on Evaluating the Evaluators*]. October 2, 1981. 6 pp.

Speech before the Evaluation Research Society; Evaluation Network; by Keith E. Marvin, Associate Director, GAO Institute for Program Evaluation.

Contact: Institute for Program Evaluation.

Organization Concerned: Evaluation Network; Evaluation Research Society; Office of Management and Budget; Office of Personnel Management.

Authority: OMB Circular A-120. OMB Circular A-63. OMB Bull. 78-11.

Abstract: GAO discussed the benefits and feasibility of evaluating the evaluators. GAO found that both the House and Senate are actively considering similar bills which would require agencies to evaluate their evaluators. Both bills would provide statutory guidelines concerning the award of contracts for the procurement of consulting services, management and professional services, and special studies and analyses and would clarify the authority for appointment and compensation of experts and consultants. The current efforts of the Administration to reduce the size and cost of Federal programs presents an opportunity to improve program evaluations. Federal officials will need to know the success or failure of programs that are candidates for elimination. Also, in these times of budget reductions, anything that offers the hope of controlling waste, fraud, abuse, and mismanagement in the Federal Government is likely to be considered. GAO has issued over 30 audit reports in the last 20 years on this subject, but there still seems to be little evidence that agencies are acting administratively to correct abuses. GAO normally does not support legislative remedies for problems that could be resolved administratively. However, since executive branch agencies, with few exceptions, have not acted administratively, GAO believes congressional action is necessary. Both the Office of Personnel Management (OPM) and the Office of Management and Budget (OMB) have made efforts to establish data systems and management controls. OMB has issued guidelines for the use of consulting services which supersedes previously issued guidelines. OMB regulations also require the implementation of new personnel data systems that are operated by OPM. The Federal Procurement Data Center collects 110 elements of data on all Federal contracts over \$10,000. OMB officials have stated that this system will provide Congress, the Administration, and others with more comprehensive and uniform statistical data than were previously available. Both bills under consideration would require a written agency evaluation of consulting and professional contracts in excess of \$50,000. The evaluation would summarize the performance of the contractor based on the

terms and specifications included in the contract and on any deviation from the provisions of the contract originally awarded. The Federal data systems being implemented should provide the basic source of data for professional societies for evaluation.

116722

[*Potential Reductions in Aircraft Operation and Maintenance Costs by Using Thrust Computing Support Equipment*]. PLRD-82-4; B-204813. October 27, 1981. 5 pp. plus 2 appendices (12 pp.).

Report to Rep. Joseph P. Addabbo, Chairman, House Committee on Appropriations: Defense Subcommittee; by Charles A. Bowsher, Comptroller General.

Issue Area: Energy: Further Actions the Government Can Take To Identify and Foster Energy Conservation Opportunities (1619); Logistics Management: Alternative Logistics Concepts, Structures, and Policies To Provide Necessary Mission Support (3801).

Contact: Procurement, Logistics, and Readiness Division.

Budget Function: National Defense: Department of Defense - Military (except procurement and contracts) (0051).

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

Congressional Relevance: House Committee on Appropriations: Defense Subcommittee; *Rep.* Joseph P. Addabbo.

Abstract: In response to a congressional request, GAO evaluated the Department of Defense's efforts to save fuel and reduce maintenance costs on turbine jet engines through thrust and power management and studied the feasibility of using certain equipment which has the capability of measuring the thrust of engines while installed in aircraft. **Findings/Conclusions:** The analyses showed that the accurate measurement and setting of thrust for installed jet engines is of vital importance, not only for aircraft readiness and safety, but also for operation and maintenance cost reductions. Although test results indicate that a system is available that can perform such measurements, the services have not been using it. The Air Force has conducted extensive tests of the thrust computing support equipment that will measure thrust for installed J85-5 engines. Although the Air Force has decided to implement the thrust computing system for its J85-5 engines, the system may not be implemented due to a lack of funding. If funds are not made available soon, the system may never be implemented. If this occurs, the Air Force will lose millions of dollars already invested in the program in addition to millions in projected savings. Furthermore, failure to implement the system may reduce aircraft readiness. The Navy has not performed any tests to determine whether its aircraft jet engines might benefit from such a system. According to the contractor, the system can offer similar significant benefits for Navy aircraft engines. **Recommendation To Agencies:** The Secretary of Defense should direct the Secretaries of the Air Force and Navy to coordinate their efforts in evaluating the thrust computing system on variable nozzle afterburning jet aircraft engines. Such an exchange of information will prevent duplication of test and evaluation efforts between the services. The Secretary of Defense should direct the Secretary of the Air Force to develop a plan to assure that the system will be timely implemented on the J79 engines if the system functions as well as expected on the J85-5 engines. The Secretary of Defense should direct the Secretary of the Air Force to ensure that adequate plans are prepared to monitor implementation of the thrust computing support equipment for the J85-5 engines at Laughlin Air Force Base and to verify and evaluate the benefits of the system.

116775

[*Audit and Management Responsibilities for the Paperwork Reduction Act of 1980*]. November 19, 1981. 16 pp. plus 11 appendices (12 pp.) plus 1 attachment (4 pp.).

Speech before the Conference on the Paperwork Reduction Act of

1980; by Morey J. Chick, GAO Accounting and Financial Management Division.

Contact: Accounting and Financial Management Division.

Organization Concerned: National Institute for Management Research; Office of Management and Budget.

Authority: Automatic Data Processing Equipment Act. Crime Control Act. Privacy Act of 1974. Paperwork Reduction Act of 1980. P.L. 93-556. P.L. 89-306. P.L. 93-83. P.L. 93-400. P.L. 93-597. 31 U.S.C. 53. 31 U.S.C. 54.

Abstract: The paperwork burden on the public places a high cost on the economy, individual businesses, public and private institutions, the general public, and the Federal Government. The Paperwork Reduction Act of 1980 is the first piece of legislation that deals with the need for comprehensive management of information and related resources within the Federal Government on a broad and integrated scale. The Act requires the Office of Management and Budget (OMB) and the agencies to take the following steps to manage information resources effectively: (1) performing research on information processing, (2) developing and issuing management policy, (3) establishing an agency senior official as responsible and accountable for effective management, and (4) performing oversight review and evaluations for self evaluation of actions taken under the Act. GAO believes that these are all significant management considerations. Further, GAO sees the Act's audit provisions as a perpetual self evaluation of how well the Act is being carried out. Because information management today involves new, complex, and growing technologies, including electronic data processing (EDP), GAO sees a need to apply the proper kinds of resources to the oversight of EDP. Problems noted in the past with agency audits and reviews of computer systems still persist. The information management improvements possible under proper implementation of the Act will result in more economical information related operations, less paperwork burden on the public, better Federal decisionmaking, improved services to the public, and an overall reduction of the cost of Government. The increased expenditures for better information management will be offset many times by the resultant savings. GAO will be heavily involved in assessing for Congress the progress made under the Act. Reviews will focus on OMB and agency efforts to develop policies, establish organizational structures, and provide adequate resources for more economical and effective management of information. Also, GAO will be analyzing whether agencies are taking advantage of opportunities to apply information technology to reduce Government costs and improve service delivery.

116779

Procedures To Safeguard Social Security Beneficiary Records Can Still Be Improved. HRD-81-157; B-200202. September 30, 1981. Released October 30, 1981. 21 pp. plus 2 appendices (6 pp.).

Report to Rep. Charles Rose; Sen. Orrin G. Hatch; Sen. Max S. Baucus; by Gregory J. Ahart, Director, GAO Human Resources Division.

Refers to HRD-78-116, June 5, 1978, Accession Number 106218.

Issue Area: Income Security and Social Services (1300); Income Security and Social Services: To Meet Program Demands SSA Must Be Effectively and Efficiently Organized, Staffed, and Equipped (1346); Information Management (4200).

Contact: Human Resources Division.

Budget Function: Income Security: General Retirement and Disability Insurance (0601).

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

Congressional Relevance: Rep. Charles Rose; Sen. Orrin G. Hatch; Sen. Max S. Baucus.

Authority: Privacy Act of 1974. Social Security Act. Social Security Amendments of 1965. OMB Circular A-71.

Abstract: In June 1978, GAO issued a report which identified security weaknesses in the protection of beneficiary records maintained in field offices under the stewardship of the Social Security Administration (SSA). GAO made nine recommendations directed toward correcting the weaknesses, and SSA began action to correct the deficiencies. Subsequently, GAO was requested to determine what actions had been taken to implement the recommendations. **Findings/Conclusions:** As of September 1981, two of the recommendations had been implemented while the other seven were in various stages of implementation. After GAO pointed out the security weaknesses, SSA established a systems security staff which would have had the authority to implement a strong security program for maintaining beneficiary records. However, in January 1979, the systems security staff was returned to the position of having to obtain the cooperation of several SSA operating components to develop and implement an adequate security program which would protect beneficiary records. **Recommendation To Agencies:** The Secretary of Health and Human Services should direct the Commissioner of the Social Security Administration (SSA) to evaluate the current role of the systems security staff and the need for an aggressive security program to protect beneficiary records and, if deemed necessary to achieve such a security program, establish an office within SSA with the primary responsibility, capability, and authority for developing, establishing, and maintaining an aggressive ongoing security program for the protection of beneficiary records. The Secretary of the Department of Health and Human Services should direct the Commissioner of the Social Security Administration to give priority to implementing the June 1978 recommendations.

116824

What IRS Can Do To Collect More Delinquent Taxes. GGD-82-4; B-137762.45. November 5, 1981. 67 pp. plus 7 appendices (50 pp.).

Report to Congress; by Charles A. Bowsher, Comptroller General.

Issue Area: Tax Administration: Federal Efforts To Collect Delinquent Taxes (2709).

Contact: General Government Division.

Budget Function: General Government: Tax Administration (0807).

Organization Concerned: Internal Revenue Service.

Congressional Relevance: Congress.

Authority: Internal Revenue Code (IRC).

Abstract: GAO reviewed and evaluated the Internal Revenue Service's (IRS) policies, procedures, and practices for collecting delinquent taxes and evaluating its collection activities to determine IRS effectiveness in collecting delinquent taxes from taxpayers who claim that they cannot immediately pay their taxes in full. IRS districts and their respective regions and service centers were selected for review on the basis of obtaining a geographical mix of districts considering the size of the district, available GAO resources, and the impact of conducting the review on the IRS collection activities. Samples of installment agreements and currently not collectible cases were also reviewed. **Findings/Conclusions:** At the end of fiscal year 1979, about \$3 billion of the IRS accounts receivable was classified as currently not collectible, and taxpayers were making installment payments against \$270 million in delinquencies. A review of installment agreements showed that nearly 15 percent of the taxpayers could have paid their liabilities immediately with savings. Inadequate determinations of ability to pay severely hamper the effective use of installment agreements. Further, classifying accounts as currently not collectible is a greater problem since these taxes may never be collected. IRS has made limited use of voluntary payroll deductions, considered one of the best means of making payments, and has taken inadequate enforcement action when taxpayers miss payments. Closing codes on accounts classified as currently not collectible were set too high in 39 percent of the cases reviewed, thereby precluding prompt followup action to collect

delinquencies for those accounts which could be reactivated. About 40 percent of the currently not collectible cases in four districts reviewed were audit cases, indicating that audit cases pose a bigger collection problem than other accounts. Many delinquent accounts closed by field divisions could have been closed by branch office personnel. IRS has yet to establish uniform criteria to help revenue officers decide when to consider using and when to accept offers in compromise. In addition, the IRS procedures for collecting liabilities on offers not accepted have not been very effective. **Recommendation To Agencies:** The Commissioner of Internal Revenue (IRS) should determine what resources are needed to work a delinquent account adequately and ensure accurate and reliable financial information, request the additional resources from Congress, and inform Congress of the cases IRS will not be able to work under various staffing levels. The Commissioner of Internal Revenue should establish a more comprehensive means of setting goals and measuring performance, including such criteria as dollars collected and type of disposition. The Commissioner of Internal Revenue should take strong collection action when appropriate based on more accurate and reliable financial information to resolve delinquencies in the best interest of the Government. The Commissioner of Internal Revenue should set up procedures to ensure that financial information developed during the offer investigation is used in followup collection action and that accounts previously classified as currently not collectible are reactivated when financial information indicates that collection is possible. The Commissioner of Internal Revenue should periodically evaluate the effectiveness of the compromise program as a collection tool. The Commissioner of Internal Revenue (IRS) should ensure that the IRS review of currently not collectible accounts includes a procedure to determine if revenue officers are suggesting offers in appropriate cases. The Commissioner of Internal Revenue should establish specific policies and procedures showing when and how compromises should be used as an effective collection tool. These procedures should identify how assets should be evaluated to arrive at a minimum acceptable compromise amount. The Commissioner of Internal Revenue should conduct a comprehensive study to determine the most effective use of offers in compromise and the type of case where offers should be suggested. The Commissioner of Internal Revenue should establish more specific guidelines for office branches to use in processing delinquent accounts to ensure that they take all available collection actions before transferring the cases to the field office. The Commissioner of Internal Revenue should develop a statistical information system for audit-originated cases to be used to determine potential problems and as feedback for the Examination Division to show the collection outcome of audit cases. The Commissioner of Internal Revenue should develop a system to code delinquent accounts resulting from audits issued to the field to show whether the delinquency resulted from a no-contact audit. The Commissioner of Internal Revenue should require the Examination and Collection Divisions to make arrangements for referring taxpayers to Collection or having Examination personnel obtain financial statements from those taxpayers who agree to but are unable to pay their tax delinquencies in full. The Commissioner of Internal Revenue should establish more specific guidelines for setting closing codes for accounts classified as currently not collectible due to financial hardship to ensure that prompt and timely followup is made to collect delinquent taxes. The Commissioner of Internal Revenue should develop an evaluation system that would consider dollars collected, case disposition, and cost of collecting through installments to determine the effectiveness of the program, reasons for defaults, and possible corrective action. The Commissioner of Internal Revenue should establish procedures to enforce installment agreements better before defaulted agreements will be reinstated and give collection employees a guide on acceptable reasons for missed payments. The Commissioner of Internal Revenue should place more emphasis on the use of payroll deductions as a means to collect the monthly

installment payments. The Commissioner of Internal Revenue should establish installment payments based on taxpayers' ability to pay regardless of whether the payments cover interest charges and increase payments when possible. The Commissioner of Internal Revenue should develop a more detailed quality review of financial statements to ensure that: (1) all information is considered in arriving at the decision to grant an installment agreement or classify the account as currently not collectible, and (2) the information is mathematically correct. The Commissioner of Internal Revenue should require employees to use dates when liabilities are paid off to increase the amount of installment agreement payments, obtain advanced dated installment agreements, or reactivate currently not collectible accounts. The Commissioner of Internal Revenue should require taxpayers to provide proof of income and certain expense items which may be questionable. The Commissioner of Internal Revenue should require taxpayers to provide information on credit card expenses to ensure that expenses are not duplicated and are for necessities. The Commissioner of Internal Revenue should establish more specific guidelines for employees to use in evaluating and analyzing financial statements, including guidelines defining the necessity and amount of expenses. The Commissioner of Internal Revenue should develop a guide based on equity in assets, gross income, income over expenses, and amount of tax liability to identify cases with loan potential and require taxpayers meeting this potential to seek loans and provide written documentation of rejections. The Commissioner of Internal Revenue should discontinue the current installment-agreement-by-mail program except for those accounts which would ordinarily not be sent to a district office for intensified collection action.

116826

[Raising Financial Management Standards: Challenge for Change]. November 5, 1981. 10 pp.

Speech before the Association of Government Accountants; by Charles A. Bowsher, Comptroller General.

Contact: Office of the Comptroller General.

Organization Concerned: Association of Government Accountants.
Abstract: GAO will provide strong leadership in the Government's effort to be more effective and efficient in the whole area of accounting and financial management. This decade holds many challenges to Government in the area of financial management. The size of Department of Defense expenditures raises the question of whether the financial management systems within the Department are capable of accounting for and controlling such vast expenditures. The recent change to give States block grants rather than categorical grants allows more program flexibility but reduces Federal oversight over such expenditures, raising the question of accountability and reports management. While the single audit approach has been adopted as more cost effective and more comprehensive than past audit procedures, various implementation problems need to be solved before the expected benefits are fully realized. The Federal budget process is in need of simplification and improvement. The budget has grown, and the exclusion of several important Federal programs from the budget results in incomplete budget coverage. Furthermore, the growth in entitlements and other less controllable portions of the budget and the increasing number of Federal activities with economic consequences; notably loan guarantees, special tax preferences, and regulations have created unique problems. Also, the budget process has been encumbered with complicated procedures, paperwork, and measurement complexities that make it difficult for Congress to use budget information to assess program results and set national spending priorities. Currently, GAO is in the process of developing a conceptual framework under which accounting principles and standards can be examined and revised to conform with the conceptual framework. GAO is also looking at recent developments in setting accounting principles at the State and local levels of

government. GAO reviews of operating accounting systems show that many agencies maintain marginal systems which do not provide the needed financial information. Widespread use of the computer will have a tremendous impact on internal controls within Government financial management systems. Internal control systems properly conceived, soundly based, and effectively monitored are the essential prerequisites necessary to achieve good accountability. GAO fully supports proposed legislation which is designed to improve internal controls.

116833

[Program Evaluation for the 1980's: Doing With Less Effectively]. November 2, 1981. 7 pp. plus 1 attachment (1 p.).

Speech before the Washington Operations Research/Management Science Council; by Keith E. Marvin, Special Assistant to the Assistant Comptroller General, GAO Office of the Comptroller General.

Contact: Office of the Comptroller General.

Organization Concerned: Washington Operations Research/Management Science Council.

Abstract: Two important functions of evaluation are: helping managers to know where to cut programs effectively, and improving evaluation management. The most successful evaluators are those who show managers how to use better techniques to make the necessary cuts with the least loss of services from the program. Data evaluation analysis, a procedure based on linear programming principles, provides relative measures of efficiency for multi-input, multi-output organizations. Data evaluation analysis classifies all activities in a program into one of two groups, efficient and inefficient. This can indicate the trade-offs in efficiency realized if priorities are shifted. Additionally, the technique produces a statistic which indicates, for those units in the efficient category, the magnitude of decrease in outputs necessary before they drop to the inefficient class. This should be useful to managers forced to allocate reduced resources. Managers can cut the inefficient units, cut those whose efficiency would remain high even after a cut, or adopt any combination of cuts. The model of the evaluation function of each agency should be reviewed and improved as needed so that its objectives are in tune with the people it serves. Staff management and the use of consultants and contractors can be improved. New techniques and computational methods for evaluation can be used intelligently. A very important area to exploit is methods for second order analysis. Through reanalysis and reorganization of the extensive data archives behind some studies, new data have been found. Reanalysis usually focuses on a single salient study or a small number of studies. Two more specific techniques of reanalysis included meta-analysis and content analysis. Meta-analysis is useful for combining the findings of a large number of studies statistically where a wide variation in a particular effect has been found by these studies. Content analysis offers the potential of systematically analyzing written material in contrast to the emphasis of other methods on analyzing quantitative data. To be most efficient, evaluation designs may need to be changed as data collection proceeds. The revolution taking place in the computer industry offers good opportunities for change, particularly at State and local levels. Budget constraints can be the cause for advancing evaluation, and the opportunities for sound and creative evaluation management should be excellent.

116835

Fraud in Government Programs: How Extensive Is It and How Can It Be Controlled (Volume III). AFMD-82-3; B-201976. November 6, 1981. Released November 10, 1981. 42 pp.

Report to Congress; by Charles A. Bowsher, Comptroller General. Volume III of a three-volume series. Refer to AFMD-81-57, May 7, 1981, Accession Number 115135; and AFMD-81-73, October 22,

1981, Accession Number 116576.

Issue Area: Internal Auditing Systems: Management Control Systems in Federal Agencies for the Prevention of Fraud and Abuse (0206).

Contact: Accounting and Financial Management Division.

Budget Function: Financial Management and Information Systems (1100).

Organization Concerned: Department of Justice.

Congressional Relevance: Congress.

Abstract: This is the third of a three-volume report on the results of a statistical analysis of fraud and other illegal activities affecting 21 Federal agencies during the period from October 1, 1976, through March 31, 1979. This volume provides fraud profiles for each agency based on data collected from a statistical sample of 3,227 fraud cases identified by Federal agencies over the 2.5-year period. The sample represents a total universe of 77,211 cases. GAO did not attempt to evaluate the investigative procedures used or the evidence developed. Also, GAO did not independently develop lists of fraud cases, but it selected its sample from lists of cases provided by each agency.

116838

[More Vigorous Action Needs To Be Taken To Reduce Erroneous Payments to Recipients of AFDC]. GGD-82-15; B-205381. November 9, 1981. 7 pp. plus 2 enclosures (7 pp.).

Report to Marion S. Barry, Jr., Mayor, District of Columbia; by William J. Anderson, Director, GAO General Government Division.

Issue Area: Food: How Can the Efficiency and Effectiveness of the Food Stamp Program Be Improved (1722).

Contact: General Government Division.

Budget Function: General Purpose Fiscal Assistance: Other General Purpose Fiscal Assistance (0852).

Organization Concerned: District of Columbia: Department of Human Services; Income Maintenance Administration; District of Columbia: Department of Human Services; District of Columbia: District of Columbia: Office of Corporation Counsel.

Authority: District of Columbia Self-Government and Governmental Reorganization Act (P.L. 93-198; 87 Stat. 774).

Abstract: The Income Maintenance Administration (IMA) in the District of Columbia's Department of Human Services (DHS) is responsible for administering the Aid to Families with Dependent Children (AFDC) Program. GAO assessed the DHS efforts to reduce erroneous payments and concentrated on the AFDC program because it comprises the majority of the IMA workload. GAO examined the erroneous payment problem, including a review of selected AFDC case files, quality control reports, and overpayment reports. GAO also identified and evaluated the effectiveness of DHS policies and practices to prevent or reduce the incidence of erroneous payments, including the DHS Special Initiatives Management System. **Findings/Conclusions:** IMA is aware of the causes of many AFDC erroneous payments and has developed a plan which, if implemented, could significantly reduce the error rate. However, slow progress in implementing the plan will probably make it impossible for IMA to reduce the current 11-percent rate to the federally mandated 4-percent rate by the end of fiscal year 1982. The IMA plan includes: (1) developing and implementing a workload planning system; (2) recertifying AFDC cases 3 months after application approval; (3) reviewing all AFDC cases not reviewed in the past 12 months; (4) developing and updating policy and procedures manuals; (5) implementing improved training and testing of eligibility workers, supervisors, and clerks; and (6) creating an Office of Management Systems. The District of Columbia has been lax in collecting overpayments and prosecuting welfare fraud to recoup money erroneously paid to recipients. Overpayments occur because of administrative errors by DHS

workers and because of misunderstanding or willful deception by recipients. According to DHS personnel, requests for repayment are only made from persons who voluntarily sign restitution agreements. GAO found no evidence that welfare or AFDC fraud has been prosecuted in the District of Columbia since at least 1978. **Recommendation To Agencies:** The Mayor should require the Department of Human Services Director to: (1) reemphasize to the staff the importance of reducing the error rate to the federally mandated 4 percent and take necessary action to ensure that the Special Initiatives Management System plan is implemented without further delay; (2) assign a high priority to developing and implementing procedures to immediately collect money erroneously paid to recipients who have the means to make restitution; and (3) ascertain from the Office of the District Corporation Counsel the type of information needed to prosecute fraud and direct caseworkers to maintain complete and fully documented evidence. The Mayor should direct the Corporation Counsel to develop and prosecute large dollar welfare fraud cases and publicize the results of those successfully prosecuted.

116842

[Protest Alleging Competition Was Improperly Restricted]. B-203807. November 9, 1981. 2 pp.

Decision re: CRA, Inc.; by F. Henry Barclay, Jr., (for Harry R. Van Cleve, Acting General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: CRA, Inc.; Department of the Army; Corps of Engineers, Baltimore District, MD.

Authority: 4 C.F.R. 21.

Abstract: A firm protested an Army invitation for bids (IFB) for the lease, installation, and maintenance of five computers. The protester alleged that the IFB required bidders to bid on all equipment, maintenance, software, and support and that the IFB, therefore, improperly eliminated anyone except the manufacturer from bidding on the procurement. GAO stated that the alleged improper requirement was apparent from the face of the IFB, and a protest on that ground should have been made before the bid opening in order to be timely. Since the firm's protest was filed after the contract award, it was untimely. Accordingly, the protest was dismissed.

116843

[Protest of Air Force Contract Award]. B-204937. November 9, 1981. 4 pp.

Decision re: Data Dynamics; by F. Henry Barclay, Jr., (for Harry R. Van Cleve, Acting General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: Data Dynamics; Applied Technology Associates, Inc.; Department of the Air Force.

Authority: 4 C.F.R. 21.2(b)(1). 4 C.F.R. 21.2(b)(2). D.A.R. 1-300.1. B-201724 (1981). B-201807 (1981). B-201541 (1981).

Abstract: A firm protested any award by the Air Force under a request for proposals (RFP) for certain software support services at a satellite facility. The Air Force restricted competition under the RFP to the protester, who was the incumbent contractor, and another firm. The protester essentially contended that a fair competition with the other firm was not possible because (1) the competitor knew the rates that the protester paid its personnel and said competitor would propose the same personnel for the contract, (2) the competitor had knowledge of the Air Force's expanded requirements prior to the release of the RFP, and (3) the protester did not have enough time to prepare a proposal. The protester indicated that competition with the competitor was not possible because the firm was controlled by a former key employee, who had secured for the competitor the services of other former employees of the

protestor. In connection with this, the protester had filed suit against the competitor alleging unfair competition and interference with advantageous relationships, among other things. GAO responded that, although the competitor might know the protester's rates, it could only speculate who the protester might have proposed and what it was paying them. Further, GAO noted that the RFP provided that cost was the least important evaluation; technical and management factors were more important. Consequently, the Air Force's action permitting the two firms to compete does not present a meritorious basis for a protest. Second, whether the competitor acted improperly in employing the protester's personnel is a matter pending before a State court and not for consideration. Third, the protester's contention that there was insufficient time to prepare a proposal involves an alleged impropriety apparent from the RFP. Since the protester presented this allegation after the closing date for initial proposals, it was untimely and would not be considered on its merits. The protester's allegation concerning the competitor's advanced knowledge of requirements was also untimely and not for consideration on its merits. Accordingly, since the timely portion of the protest was not recognized, the protest was dismissed.

116844

[Protest of Sole-Source Award]. B-203352. November 9, 1981. 3 pp.

Decision re: Racal-Milgo Government Systems, Inc.; by F. Henry Barclay, Jr., (for Harry R. Van Cleve, Acting General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: Small Business Administration; Racal-Milgo Government Systems, Inc.; Codex Corp.

Authority: 4 C.F.R. 21.2(b)(2). B-201541 (1981). B-198782 (1980).

Abstract: A firm protested the award of a sole-source contract by the Small Business Administration (SBA) for the installation, lease, and maintenance of a data communications system. The protester became aware of the SBA need for improvement in its data communications system and submitted an unsolicited proposal to SBA that would satisfy the need. When the protester learned that SBA made an award, it asked SBA for certain information regarding the selection. The protester received documents from SBA explaining the basis for selecting the awardee. The document revealed that SBA determined that the awardee was the only known source of a multiplexer system which SBA considered to be the type of system that would satisfy its unique requirements. The protester contended that it could have proposed a multiplexer system with the same capabilities as the awardee's system and probably at a lower life cycle cost than the awardee's system. The record showed that the protester's basis for protest was that SBA erroneously determined that the awardee was the only source for a multiplexer system which SBA considered to be the type of system to satisfy the unique SBA requirements. Bid protest procedures require that protests be filed within 10 working days after the basis of the protest is known. Since the protest was not filed until approximately 3 weeks after the basis of the protest was known, the protest was untimely and not considered on its merits. Accordingly, the protest was dismissed.

116847

[Protest of Small Business 8(a) Award]. B-203301. November 6, 1981. 4 pp.

Decision re: Computer Data Systems, Inc.; by Milton J. Socolar, (for Charles A. Bowsher, Comptroller General).

Contact: Office of the General Counsel.

Organization Concerned: Computer Data Systems, Inc.; Small Business Administration; Systems and Applied Sciences Corp.; Department of Energy.

Authority: Small Business Act (15 U.S.C. 637(a)). Administrative Procedure Act. 13 C.F.R. 124.1-1(e). 13 C.F.R. 121.3-17. 13 C.F.R. 121.3-4. 46 Fed. Reg. 2591. 46 Fed. Reg. 2594. Budd Co. v. Occupational Safety and Health Review Commission, 513 F.2d 201 (3rd Cir. 1975). H.R. 1714 (95th Cong.). 15 U.S.C. 637(a)(9).

Abstract: A firm protested the award of a contract under the Small Business Administration's (SBA) section 8(a) program. The contract was for the provision of data processing services to the Department of Energy. The protester had been providing portions of these services under previous contracts with Energy. The protester essentially contended that, at the time of the award, SBA was aware that the awardee was in fact a large business and not eligible for the award. Section 8(a) of the Small Business Act authorizes SBA to enter into contracts with any Government agency that has procuring authority and to arrange for the performance of such contracts by letting subcontracts to socially and economically disadvantaged small business concerns. The protester argued that the award violates both the Act and SBA regulations which require that assistance be given only to small businesses. The protester also asserted that the SBA award of a contract to a firm known to be a large business constitutes bad faith. The protester claimed that knowledge by an SBA official that the awardee was not a small business was evidenced by a press release issued by SBA on the date of award. Implementing SBA regulations provide that, prior to termination for failure to meet eligibility standards, a firm must be granted an opportunity for a hearing. Although the protester presented a credible interpretation of the Act, it had not demonstrated that the SBA interpretation was unreasonable. Great deference is to be accorded to the interpretation of a statute by an agency which is authorized to enforce and implement that statute. The protester alternatively argued that, even if the Act requires a hearing prior to termination based upon size, the denial of a particular contract in recognition of an adverse size determination does not constitute termination. The award of the 8(a) contract was not affected by the adverse size determination made by SBA subsequent to award. Although SBA may have committed an oversight by awarding to a firm it arguably should have known was large, the protester had not shown that SBA acted fraudulently or in bad faith. Accordingly, the protest was dismissed.

116860

[Fragmented Management Hinders GSA Ability To Acquire Internal ADP Resources]. AFMD-81-74; B-200948. July 28, 1981. Released November 12, 1981. 3 pp. plus 3 enclosures (10 pp.). Report to Rep. Jack Brooks, Chairman, House Committee on Government Operations; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Automatic Data Processing (0100).

Contact: Accounting and Financial Management Division.

Budget Function: Automatic Data Processing (1001).

Organization Concerned: General Services Administration; Computer Sciences Corp.; Infonet Division.

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

Authority: Paperwork Reduction Act of 1980. OMB Circular A-109.

Abstract: Since 1977, Administrators of General Services have stated that General Services Administration (GSA) internal automatic data processing (ADP) equipment is unreliable due to age, lack of spare parts, and maintenance. They have also stated that plans are underway to competitively replace it. Furthermore, they indicated that, once the acquisition of the needed ADP equipment was complete, GSA would no longer rely on extending its sole-source contract for teleprocessing services to support internal systems. GAO reviewed GSA plans to: (1) acquire ADP resources to support internal data processing requirements; and (2) rely on sole-source, noncompetitive extensions contracts for teleprocessing systems. **Findings/Conclusions:** GAO found that the internal ADP

management of GSA has been unable to acquire the ADP resources to replace its old and unreliable ADP equipment and to terminate some sole-source contracts. GAO believes that this is because GSA lacks necessary ADP management expertise. Internal ADP management could develop neither a successful long-range ADP plan nor an effective request for proposal to acquire the needed ADP resources. In addition, internal ADP management did not follow Federal policy and regulations in its attempt to acquire these ADP resources. Another major problem that affects the GSA ability to acquire needed ADP resources is the constant attrition in its top management. In the past, GSA operating philosophy was to decentralize responsibility for automated information systems. In the view of GAO, centralized authority is necessary to eliminate fragmented management and oversight responsibility. These problems are some of the reasons why GSA has, over the past few years, continually relied on sole-source extension of ADP contracts to support internal systems. The GSA Commissioner of Automated Data and Telecommunications Service rescinded the delegation of procurement authority previously granted to internal GSA ADP management and has now taken over the task of acquiring, as quickly as possible, the ADP resources necessary to transfer GSA applications from the current sole-source contracts. However, the contracts' expiration dates are a factor, and some extension of these contracts may still be necessary. **Recommendation To Agencies:** The Administrator of the General Services Administration (GSA) should reevaluate the internal automatic data processing (ADP) program and acquisition management and then restructure it so that it can effectively acquire needed ADP resources. This would include establishing an executive ADP management committee comprising top management officials from every major organizational unit and chaired by the Deputy Administrator. This committee should have a written charter setting forth its authority and responsibilities for the consolidation and integration of both functional and technical aspects of agencywide ADP strategy, and it should work closely with the GSA Information Resources Manager.

116861

Misuse of SBA's 8(a) Program Increased Cost for Many ADP Equipment Acquisitions. AFMD-82-9; B-198898. October 16, 1981. Released November 16, 1981. 13 pp. plus 2 appendices (3 pp.). Report to Rep. Jack Brooks, Chairman, House Committee on Government Operations; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Automatic Data Processing; Acquisition of ADP Resources Under the Brooks Act (0111).

Contact: Accounting and Financial Management Division.

Budget Function: Automatic Data Processing (1001).

Organization Concerned: Small Business Administration; Department of Defense; General Services Administration; Office of Management and Budget.

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

Authority: Paperwork Reduction Act of 1980 (P.L. 96-511). Small Business Act (P.L. 95-507; 15 U.S.C. 637(a)). Automatic Data Processing Equipment Act (P.L. 89-306). Walsh-Healey Act (Government Contracts) (41 U.S.C. 35(a)). 13 C.F.R. 121.3-8(e). 13 C.F.R. 124.1. F.P.R. 1-4.11. F.P.R. 1-4.1104(k). B-195118 (1981).

Abstract: GAO reviewed the use of contracts under Section 8(a) of the Small Business Act by various Federal agencies as a means of acquiring automatic data processing (ADP) equipment. GAO sought to determine whether Government computer acquisition opportunities are being made available to as many small and disadvantaged businesses as possible under the 8(a) program and if Federal procurement policies and regulations are being violated by SBA, Federal agencies, or contractors when ADP equipment is acquired under Section 8(a) contracts. **Findings/Conclusions:** GAO

believes that SBA management of the ADP resource acquisition portion of the 8(a) program has been deficient. GAO found that: (1) only a limited number of minority-owned firms capable of supplying ADP equipment had been recruited into the 8(a) program; (2) the 8(a) firms supplying ADP equipment were functioning as brokers, not as regular dealers; (3) SBA failed to follow its own procedures, which contributed to the brokering and increased the cost of the ADP equipment; (4) Federal agencies were able to acquire specific items of ADP equipment through the 8(a) program which they had not justified for acquisition without competition; (5) requirements concerning cost and pricing data and preaward audits were not met; and (6) SBA frequently ignored the small business regulations and SBA procedures concerning size requirements. GAO believes that awarding these contracts is not achieving the program goals of helping firms to gain the experience and financial viability necessary to prosper in the competitive market place. Agencies and SBA are paying the firms to perform a function for which there is no competitive market, and this has unnecessarily cost the Government substantial sums of money. GAO believes that the program objectives would best be served if individual 8(a) contract opportunities in computer sciences were limited to annual awards not exceeding 50 percent of an appropriately defined size standard for such services. Such a limitation would allow 8(a) firms to acquire ADP contracts while minimizing the impact on other small and minority businesses. **Recommendation To Agencies:** The Administrator of General Services, with the advice of the Director of the Office of Management and Budget under the general commission of the Paperwork Reduction Act and the Brooks Act, as well as other authorities, should place in Subpart 1-4.11 of Title 41 of the Federal Procurement Regulations, and other appropriate places, guidance on the size of electronic data processing and data communication contracts appropriate for award to small business and 8(a) firms. The Administrator of the Small Business Administration (SBA) should direct SBA program officials to select 8(a) subcontractors through an equitable selection process which encourages technical competition among 8(a) firms and gives due consideration to the firm's capabilities and development needs. The Administrator of the Small Business Administration should review all existing 8(a) contracts for electronic data processing equipment to identify those in which the 8(a) firm is acting as a broker and those in which it is in the best interest of the Government to initiate contract termination proceedings or take other action to eliminate the brokerage situation. When the Government acquires supplies and equipment, the Administrator of the Small Business Administration (SBA) should issue a directive requiring compliance with all appropriate procurement laws and regulations, as well as small and minority business regulations and procedures. Specific emphasis should be placed on the requirements of the Walsh-Healey Act, the Brooks Act, the Federal Procurement and Defense Acquisition Regulations, and SBA requirements for 8(a) firms to perform substantial portions of contracts with their own workers.

116872

Oil and Gas Royalty Collections--Longstanding Problems Costing Millions. AFMD-82-6; B-199739. October 29, 1981. Released November 4, 1981. 6 pp. plus 6 appendices (33 pp.). Report to Rep. Benjamin S. Rosenthal, Chairman, House Committee on Government Operations: Commerce, Consumer and Monetary Affairs Subcommittee; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Accounting and Financial Reporting: Systems To Insure That Amounts Owed the Federal Government Are Fully and Promptly Collected (2803).

Contact: Accounting and Financial Management Division.

Budget Function: Financial Management and Information Systems: Accounting Systems in Operation (1101).

Organization Concerned: Department of the Interior; Geological Survey.

Congressional Relevance: House Committee on Government Operations: Commerce, Consumer and Monetary Affairs Subcommittee; Rep. Benjamin S. Rosenthal.

Authority: Windfall Profit Tax Act (Crude Oil).

Abstract: GAO reviewed the Geological Survey's (GS) continued unsuccessful efforts to collect oil and gas royalties on Federal and Indian lands and the serious impact of this problem on collection of the windfall profit tax. **Findings/Conclusions:** Financial management problems in existence 20 years ago persist today because management has not focused on correcting the deficiencies reported. As a result, GS is not collecting all oil and gas royalties, and millions of dollars owed the Government may be going uncollected each year. Moreover, millions of dollars in royalty income are not being collected when due, thereby increasing the Government's interest costs. Since 1959, GAO has reported on the need for improved management of the GS royalty accounting system. However, GS still relies almost entirely on production and sales data reported by the oil and gas companies, and little effort is made to verify the accuracy of that data. Because of a breakdown in the royalty accounting system, lease account records are inaccurate, unreliable, and cannot be used to determine if royalties are properly computed and paid. To correct its many longstanding financial management problems, GS has established royalty management as a separate entity, has hired additional personnel for royalty management, and is designing and implementing a new royalty accounting system. Royalty collection has been further complicated by the windfall profit tax. GS filed blank quarterly returns for the first quarter of 1981 and has not filed a return for the quarter ended June 30, 1981. Until the new royalty accounting system is working properly, the accuracy of royalty computation will be a problem. Since windfall profit tax calculations are based on royalty payments, they will be incorrectly stated to the extent that royalties are incorrectly stated. **Recommendation To Agencies:** To gain control over information reported by the oil and gas companies, the Secretary of the Interior should direct the Geological Survey to include in its current redesign effort a plan which should provide for: (1) establishment of a detailed audit plan for periodic reviews of lease accounts and oil and gas companies' accounting records; (2) devotion of additional resources to the inspection of leases using field inspectors to help verify data reported; (3) coordination with the States to arrange the sharing of the audit and lease inspection functions and the exchange of production and sales information; (4) reconciliation of existing lease account records to the extent possible; (5) identification of staff needs and resources for assessing interest on late payments; and (6) faster deposit of royalty payments using electronic funds transfer when possible. To ensure that development of the new royalty accounting system is given high priority and sustained effort, the Secretary of the Interior should closely monitor the work to see that the system is properly implemented. In this regard, immediate attention must be given to determining how the production phase will operate and how it will interface with the accounting phase which is currently being designed. Also, in developing the accounting phase, the Geological Survey must acquire data on the number of leases and wells for which it is responsible and provide for verification of the royalty computation. The necessary resources must be provided and milestones must be strictly adhered to.

116918

A Systematic Management Approach Is Needed for Congressional Reporting Requirements. PAD-82-12; B-198190. November 25, 1981. 24 pp. plus 4 appendices (24 pp.). Report to Congress; by Charles A. Bowsher, Comptroller General.

Issue Area: Program and Budget Information for Congressional Use: Usefulness and Reliability of Information Provided to

Congress and Elimination of Questionable Reporting Requirements (3453).

Contact: Program Analysis Division.

Budget Function: Congressional Information Services (1008).

Organization Concerned: Office of Management and Budget; House of Representatives: Clerk of the House; Senate: Office of the Secretary of the Senate.

Congressional Relevance: House Committee on Government Operations; House Committee on Rules; Senate Committee on Governmental Affairs; Senate Committee on Rules and Administration; Congress.

Authority: Congressional Reports Elimination Act of 1980 (P.L. 96-470). National Climate Program Act. Energy Security Act. Congressional Budget and Impoundment Control Act of 1974. 10 U.S.C. 2233a. 15 U.S.C. 2906. 31 U.S.C. 1152(d). 42 U.S.C. 8911.

Abstract: GAO identified problems in the way congressional reporting requirements are presently being managed which affect the timeliness and usefulness of the information Congress receives in support of its legislative, oversight, and budgetary functions.

Findings/Conclusions: Improvements are needed within all branches of the Federal Government, including Congress. Congressional reporting requirements are not being managed in a way that achieves the objectives for which they were created. They are managed by several organizations acting independently, with little or no coordination among them. As a result, performance of tasks overlaps, and functional and informational gaps exist. At present, there is no comprehensive monitoring system for the reporting requirements. As a result, there is no way of insuring that the agencies meet the requirements adequately, submit reports when they are due, or disclose that reports are late. The most serious flaws are that: the receipt of reports by Congress is not adequately recorded, delinquent reporting is not followed up, and the distribution and use of report documents are not monitored or evaluated. GAO believes that Congress, the Federal agencies, and the Executive Office should consider: (1) the development of a uniform policy and guidance for the congressional groups with principal functional responsibility for meeting the reporting requirements; (2) streamlining the identification and inventory tasks; (3) creating an adequate monitoring system; (4) reducing late executive agency responses to reporting requirements; and (5) improving the ability of Congress to relate each report it receives to the policy and program issues that the reporting requirements are designed to address. **Recommendation To Congress:** Congress should take the following actions: (1) develop uniform policy and guidance for the congressional groups with principal functional responsibility, i.e., Clerk of the House, Secretary of the Senate, and GAO; (2) streamline the identification and inventory tasks of the Clerk of the House, Secretary of the Senate, and GAO; (3) implement an adequate monitoring system for the Clerk of the House, Secretary of the Senate, and GAO; (4) reduce executive agency lateness in responding to the reporting requirements of Congress; and (5) improve the ability of Congress to relate each report it receives to the policy and program issues that the reporting requirements are designed to address. **Recommendation To Agencies:** The congressional support agencies and the Executive Office should take the following actions: (1) develop uniform policy and guidance for the congressional groups with principal functional responsibility, including Clerk of the House, Secretary of the Senate, and GAO; (2) streamline the identification and inventory tasks of the Clerk of the House, Secretary of the Senate, and GAO; (3) implement an adequate monitoring system for the Clerk of the House, Secretary of the Senate, and GAO; (4) reduce executive agency lateness in responding to the reporting requirements of Congress; and (5) improve the ability of Congress to relate each report it receives to the policy and program issues that the reporting requirements are designed to address.

116919

Impact of State Death Information on Federal Income Security Programs. HRD-81-113. July 28, 1981. 3 pp.

Report to John A. Svahn, Commissioner, Social Security Administration; by Peter J. McGough, Associate Director, GAO Human Resources Division.

Issue Area: Income Security and Social Services: Payment Processes (1309).

Contact: Human Resources Division.

Budget Function: Income Security: Public Assistance and Other Income Supplements (0604).

Organization Concerned: Social Security Administration; Special Task Force for the Prevention of Fraud and Abuse; Department of Health and Human Services: Office of Inspector General; National Center for Health Statistics; Health Care Financing Administration.

Authority: Social Security Act.

Abstract: GAO completed a limited survey to determine whether deaths of Social Security Administration (SSA) title II beneficiaries were being reported to SSA so that benefits could be terminated or otherwise converted to surviving spouses. GAO was concerned about potential overpayments because reporting of deaths to SSA by survivors is voluntary and because there have been disclosures by the media and others that social security checks continued long after a beneficiary's death. **Findings/Conclusions:** A statistical sampling of New York City death records which contained social security numbers did not identify any deceased individuals who were in a current pay status. A study of Kentucky records revealed nine deceased individuals who continued to appear in a current pay status. These cases were turned over to the GAO Fraud Prevention Task Force. SSA has reported that it was gradually expanding the use of State data for verification purposes, but that other priorities had kept it from establishing a comprehensive national interface program. GAO believes that SSA should obtain and use State data to verify program benefits and to periodically check on the voluntary reporting system by matching State death records against the master beneficiary record of SSA. This need will become even more critical if Congress enacts legislation to restrict payment of lump-sum death benefits. There is an incentive under present law to report the death of a social security beneficiary that will not exist under the proposed change. Without such an incentive, SSA will become more vulnerable to late or nonreporting of a beneficiary's death and the resulting continuation of inappropriate benefit payments. To protect against unreported deaths, SSA might work out an arrangement to obtain information from the National Center for Health Statistics which obtains death information nationally from every State. SSA should work with the Center and the States to have social security numbers included on pre-coded tapes and made available to SSA for periodic matching against SSA master beneficiary records.

116921

Financial Management Problems at the Equal Employment Opportunity Commission. AFMD-82-17; B-205343. October 30, 1981. Released November 30, 1981. 2 pp. plus 1 appendix (11 pp.).

Report to Sen. Orrin G. Hatch, Chairman, Senate Committee on Labor and Human Resources; by Charles A. Bowsher, Comptroller General.

Issue Area: Accounting and Financial Reporting (2800).

Contact: Accounting and Financial Management Division.

Budget Function: Financial Management and Information Systems: Accounting Systems in Operation (1101).

Organization Concerned: Equal Employment Opportunity Commission.

Congressional Relevance: Senate Committee on Labor and Human Resources; Sen. Orrin G. Hatch.

Authority: Accounting and Auditing Act. Antideficiency Act. Claims Collection Act. 2 GAO 8.8. 7 GAO 11.2. 7 GAO 17.3. 7 GAO 24.2. 31 U.S.C. 200. 31 U.S.C. 66a. 31 U.S.C. 703(a).

Abstract: At the request of a congressional committee, GAO undertook a series of reviews of the financial operations of the Equal Employment Opportunity Commission (EEOC) to determine if the system is being operated as designed and in accordance with sound accounting methods. The objectives of this interim review were to assess the reliability of data produced by the accounting system; evaluate the current system of internal controls; and determine if required accounting procedures, such as periodic validations of unliquidated obligations, are being carried out.

Findings/Conclusions: In its review, GAO found that the accounting system includes the design features necessary to effectively control and account for funds. However, the system has not been properly maintained and operated as designed. As a result, the following problems exist and preclude effective financial management at EEOC: (1) many transactions have gone unrecorded for extended periods or were not recorded against the proper fiscal year appropriation; (2) many transactions rejected by computer edits have not been processed and recorded when appropriate; (3) unsupported and otherwise improper adjustments have been made to correct yearend balances; (4) obligation balances on records have not been properly reconciled and differences appropriately resolved; (5) unliquidated obligations have not been validated since 1978; (6) necessary documents have frequently not been provided to support bill payments with the result that cash discounts are being lost and the reasonableness of payments is not being reviewed; (7) procedures have not been established to identify and collect debts owed to the agency; (8) aggressive action has not been taken to settle or collect a large number of travel advances outstanding for an excessive period; (9) duties have not been properly separated to provide necessary checks and balances; (10) accounting personnel have not been adequately trained or supervised in performing their functions; and (11) internal audit coverage of financial activities has been inadequate.

116933

The Services Should Improve Their Processes for Determining Requirements for Supplies and Spare Parts. PLRD-82-12; B-205309. November 30, 1981. 39 pp. plus 4 appendices (6 pp.).

Report to Caspar W. Weinberger, Secretary, Department of Defense; by Donald J. Horan, Director, GAO Procurement, Logistics, and Readiness Division.

Issue Area: Logistics Management: Determination of Wholesale Needs (3811).

Contact: Procurement, Logistics, and Readiness Division.

Budget Function: National Defense: Department of Defense - Military (except procurement and contracts) (0051).

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

Authority: A.R. 710-1.

Abstract: GAO evaluated the validity of the services' requirements determination processes to ascertain whether beneficial techniques used by one service could be applied by other services to best use resources. **Findings/Conclusions:** GAO found little consistency and coordination among the services on the best way to determine requirements. Thus, techniques developed by one service which seem to have merit and offer potential for doing something a better way are not made available to the other services. Consequently, opportunities to refine and improve the requirements determination process are lost. With better supervision and training, the services could make better use of limited resources and thereby enhance equipment availability and avoid investments in stock levels beyond real needs. GAO selected a statistical sample of items in a buy position during a requirements determination at three

locations in the three services and tested the validity of the data elements used in the requirements determination processes. GAO found that the computed requirements were often not based on accurate data. As a result, the requirements were overstated or understated by millions of dollars. GAO noted that the problems could be widespread and significant. The misstated requirements were due to inaccurate data in the automated requirements determination systems, incorrect adjustments to the data, and the failure to follow prescribed leadtime forecasting policies and procedures. GAO found a lack of consistency among the services as to leadtime, first article testing requirements, and forecasting techniques. The data in the services' automated requirements determination systems required extensive manual adjustments to update and correct before a buy decision could be made. **Recommendation To Agencies:** The Secretary of Defense should direct the service Secretaries to perform periodic reviews to test the validity of the system data and ensure that the supervision and review processes are strengthened and the responsible personnel obtain a thorough knowledge of the system's operation. The Secretary of Defense should direct the service Secretaries to strengthen the supervision and review process to ensure that the data already in the requirements system and any subsequent adjustments are valid. The Secretary of Defense should direct the service Secretaries to emphasize the need for and provide training to personnel responsible for operating and maintaining the requirements system. The Secretary of Defense should direct the Secretaries of the Army and Air Force to develop demand and leadtime forecasting techniques which identify and exclude atypical demand and leadtime data and recognize item trends. The Secretary of Defense should issue guidance to the services which specifically states how leadtime requirements for items with a first article testing requirement should be determined. The Secretary of Defense should issue guidance to the services which specifically states what constitutes the termination of production leadtime.

116955

The Army Should Improve Its Requirements Determination System. PLRD-82-19; B-205309. December 1, 1981. 16 pp. plus 1 appendix (1 p.).

Report to John O. Marsh, Jr., Secretary, Department of the Army; by Donald J. Horan, Director, GAO Procurement, Logistics, and Readiness Division.

Issue Area: Logistics Management: Determination of Wholesale Needs (3811).

Contact: Procurement, Logistics, and Readiness Division.

Budget Function: National Defense: Department of Defense - Military (except procurement and contracts) (0051).

Organization Concerned: Department of the Army: Army Materiel Development and Readiness Command; Department of the Army: Army Missile Command; Department of the Army.

Abstract: GAO reviewed the Army's requirements determination system to determine whether the requirements were based on valid data and needs. In view of the Administration's plan to increase Defense spending and the expectation that the services will receive full funding in fiscal year 1982, it is imperative that such funds be applied where they are most needed. **Findings/Conclusions:** GAO found that the Missile Command's requirements computations for August 1980 were overstated by approximately \$12.6 million for certain items and understated by about \$400,000 for other items because requirements computations were based on inaccurate delivery, administrative, and production leadtimes. In addition, leadtime requirements were overstated because of the method used to determine requirements for first article testing. The Missile Command overstated its August 1980 requirements because of excessive delivery leadtimes and deviated from prescribed Army procedures for forecasting production leadtimes. Requirements for first article testing were overstated because unnecessary leadtime

for items with a first article test requirement were included. The Missile Command used a standard procurement leadtime for one-third of its items in a buy position during August 1980. The standard leadtime was larger than what it would have been if the leadtimes had been based on actual experience. The Missile Command needs to improve its criteria for determining what a representative buy is, redefine its criteria for computing production leadtime, and ensure that its data are valid. **Recommendation To Agencies:** The Secretary of the Army should direct the Department of the Army Materiel Development and Readiness Command to use actual historical delivery time in computing leadtime requirements or revise the 30 day standard to something more representative. The Secretary of the Army should direct the Department of the Army Materiel Development and Readiness Command to use the latest available production leadtime value in the signed but undelivered contract as the basis for forecasting leadtime. The Secretary of the Army should direct the Department of the Army Materiel Development and Readiness Command to revise its method for computing leadtime associated with items having a first article test requirement to avoid a doubling of the requirements when in all probability the first article testing will be waived. The Secretary of the Army should direct the Department of the Army Materiel Development and Readiness Command to rescind its policy of using standard leadtimes for all items and restrict the Command's temporary use to those instances where it can be shown that the historical data are atypical. The Secretary of the Army should direct the Department of the Army Materiel Development and Readiness Command to develop definitive criteria as to what constitutes representative procurements. In addition to exclusions already provided, the criteria should recognize and consider variations in leadtimes, methods of procurement, and quantities procured. The Secretary of the Army should direct the Department of the Army Materiel Development and Readiness Command to emphasize the necessity for maintaining an accurate data base to reduce manual adjustments and to make the requirements determination process more reliable.

116956

[Implementation of International Nuclear Safeguards]. December 2, 1981. 12 pp. plus 1 attachment (1 p.). *Testimony* before the Senate Committee on Foreign Relations; by Harry R. Finley, Associate Director, GAO International Division.

Contact: International Division.

Organization Concerned: International Atomic Energy Agency; Department of Energy; Department of State; Nuclear Regulatory Commission; Arms Control and Disarmament Agency.

Congressional Relevance: Senate Committee on Foreign Relations.

Authority: Nuclear Non-Proliferation Act 1978.

Abstract: Substantial improvements are required if the International Atomic Energy Agency (IAEA) is to fulfill its increasing safeguards responsibilities. The number of facilities and the amount of nuclear material under safeguards has increased rapidly in recent years. Many of the nuclear facilities now subject to safeguards are larger and more complex than those originally under safeguards. To meet its responsibilities, IAEA needs more technical, political, and financial support from its members. The extent to which present safeguards are effective is largely a matter of judgment. It would be difficult to prove if or to what degree safeguards have achieved their desired effect. Nevertheless, it is clear that the credibility of international safeguards as a deterrent to proliferation depends upon the probability of prompt detection. In many cases, this probability of detection needs to be increased. Several factors hinder IAEA in applying safeguards including: (1) a limited number of inspectors, (2) a lack of suitable techniques and equipment, (3) inadequate nuclear material accounting practices by some nations, and (4) political constraints. Moreover, IAEA is experiencing financial constraints in performing its increasing safeguards responsibilities. It seems reasonable to conclude that the

IAEA safeguards effectiveness has been adversely influenced by these problems. The United States and others have been working to strengthen IAEA safeguards. GAO found that intensified U.S. efforts to upgrade IAEA safeguards have had some positive results, but they have not yet had as significant an impact as had been hoped and that IAEA safeguards need further improvement. There appears to be no need to revise the U.S. legislation. However, the United States must get more member nations to recognize the serious limitations impeding the effective application of IAEA safeguards and to join together in resolving these problems.

116958

Problems Plague National Weather Service ADP System. CED-82-6; B-205158. November 18, 1981. 65 pp. plus 2 appendices (57 pp.). *Report to Congress*; by Charles A. Bowsher, Comptroller General.

Issue Area: Automatic Data Processing: Design, Development, and Installation of Software (0106); Information Management (4200).

Contact: Community and Economic Development Division.

Budget Function: Automatic Data Processing (1001).

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

Congressional Relevance: Congress.

Authority: 5 Fed. Reg. 2421. OMB Circular A-109. 26 Stat. 653. 54 Stat. 1236.

Abstract: After 7 years of development and expenditures of \$100 million, the National Weather Service has implemented an Automation of Field Operations and Services (AFOS) in two of its four principal regions. GAO examined the AFOS project's justification, technical adequacy, and management. **Findings/Conclusions:** The Weather Service should halt implementation of AFOS, which is its automated data processing and telecommunications system, until it more completely resolves the system's problems and clearly establishes that the benefits of full operation are worth the substantial costs. GAO found substantial problems in the system's design, operation, maintenance, and management. GAO found that several of the design problems are inherent in the system and cannot be resolved short of a complete redesign. Because of system limitations, the Weather Service has had to freeze the development of AFOS before functions initially planned could be added. To perform these and other added functions, the Weather Service is designing a totally new system which it expects to have in service by 1989 or 1990. Despite the limitations of AFOS, the Weather Service plans to complete national implementation and to use AFOS on an as is basis from 1982 to 1990. AFOS is currently not scheduled to operate until 1984 without backup from the system it replaces, which GAO believes is an unusually long trial period. If AFOS were to be abandoned, it would cost the Weather Service only \$28 million to continue using the present system for 8 years. To date, cost overruns of approximately \$22 million have been incurred in the development phase. GAO and the Weather Service agree that a new system must be developed. However, GAO doubts that the Weather Service has the staff necessary to simultaneously operate and maintain AFOS and develop the new system. **Recommendation To Agencies:** The Secretary of Commerce should direct the National Weather Service to conduct a test of the untested segments of the Automation of Field Operations and Services system before deciding to implement it nationwide. The Secretary of Commerce should direct the National Weather Service to conduct a detailed cost-benefit analysis before deciding on full implementation. The Secretary of Commerce should direct the National Weather Service to replace the Automation of Field Operations and services system hardware as part of developing a new, more advanced system. The Secretary of Commerce should direct the National Weather Service to replace the current telecommunications system as part of its development of a new system. The Secretary of Commerce should direct the National Weather Service to fully document the

Automation of Field Operations and Services system software to meet the needs of the developing staff and operating personnel. The Secretary of Commerce should direct the National Weather Service to adhere to standard software development practices in completing the Automation of Field Operations and Services system and in developing a new system. The Secretary of Commerce should direct the National Weather Service to contract out system development activities which exceed in-house development capabilities. The Secretary of Commerce should direct the National Weather Service to select and enforce standard software development procedures, including documentation and testing for the new system. The Secretary of Commerce should direct the National Weather Service to appoint a project manager with clear authority for the Automation of Field Operations and Services system and for the planned new system. The Secretary of Commerce should direct the National Weather Service to establish a project management office and assign all development personnel to that office on a full-time basis in completing the automation of Field Operations and Services system. The Secretary of Commerce should direct the National Weather Service to follow accounting regulations prescribed in Office of Management and Budget Circular A-109 in accounting for system development costs, including life-cycle costs. The Secretary of Commerce should direct the National Weather Service to account for all Automation of Field Operations and services (AFOS) costs, including the full personnel costs attributable to developing and using AFOS.

116964

[Approval of the Federal Mediation and Conciliation Service Statement of Accounting Principles and Standards and Accounting System Design]. AFMD-81-110; B-115349. September 30, 1981. 2 pp. Report to Kenneth E. Moffett, Acting Director, Federal Mediation and Conciliation Service; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Accounting and Financial Reporting: Conformity With Comptroller General's Principles, Standards, and Related Requirements (2801).

Contact: Accounting and Financial Management Division.

Budget Function: Financial Management and Information Systems: Accounting Systems in Operation (1101).

Organization Concerned: Federal Mediation and Conciliation Service.

Abstract: GAO reviewed the accounting principles and standards statement and the accounting system design of the Federal Mediation and Conciliation Service. *Findings/Conclusions:* GAO found that the design was adequate and in conformance with the Service's newly revised accounting principles and standards. In evaluating the system design, GAO looked at both the manual and the automatic data processing aspects of the Service's payroll system. The evaluation was primarily concerned with the adequacy of internal controls, audit trails, data integrity, and consistency with the payroll specifications. Any significant changes should be discussed with GAO and, if necessary, submitted formally for approval. The Service should periodically review its fiscal operations, as provided for in the design, to ensure that the accounting system is operating in accordance with the approved design.

116965

[Approval of Accounting System Design for the Department of Justice Property Management System]. AFMD-81-111; B-157162. September 30, 1981. 1 p. Report to William F. Smith, Attorney General, Department of Justice: Office of the Attorney General; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Accounting and Financial Reporting: Conformity With

Comptroller General's Principles, Standards, and Related Requirements (2801).

Contact: Accounting and Financial Management Division.

Budget Function: Financial Management and Information Systems: Accounting Systems in Operation (1101).

Organization Concerned: Department of Justice: Office of the Attorney General; Department of Justice; Department of Justice: Assistant Attorney General for Administration.

Abstract: GAO reviewed the accounting system design for the Department of Justice Property Management System. *Findings/Conclusions:* GAO found that the design was adequate and in conformance with the Department of Justice's approved accounting principles and standards. The evaluation of the automatic data processing aspects of the system design was directed primarily to a determination of the adequacy of the network of internal controls, audit trails, data integrity, and consistency with the property accounting specifications. GAO suggested that Justice's internal auditors periodically review the system in operation to assure that it is in accordance with the approved design.

116966

[Approval of Accounting System Design for the Office of the Assistant Secretary for Health, Department of Health and Human Services]. AFMD-81-112; B-164031. September 30, 1981. 2 pp. Report to Richard S. Schweiker, Secretary, Department of Health and Human Services; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Accounting and Financial Reporting: Conformity With Comptroller General's Principles, Standards, and Related Requirements (2801).

Contact: Accounting and Financial Management Division.

Budget Function: Financial Management and Information Systems: Accounting Systems in Operation (1101).

Organization Concerned: Department of Health and Human Services; Department of Health and Human Services: Office of the Assistant Secretary for Health.

Abstract: GAO reviewed the accounting system design for the Department of Health and Human Services' (HHS) Office of the Assistant Secretary for Health. *Findings/Conclusions:* GAO found that the design was adequate and in conformance with approved HHS accounting principles and standards. The system design provides for monthend travel expenditure adjustments at the appropriation level for significant amounts of unperformed travel. GAO suggested that, as part of the development of the automated design relating to cost based operating budget reporting, consideration be given to making these adjustments at the cost center level. GAO also suggested that HHS internal auditors periodically review the system to assure that it is operating as prescribed.

116971

[Approval of the Design for the Joint Uniform Military Pay System--Army Retired Pay]. AFMD-81-114; B-159797. September 30, 1981. 2 pp. Report to Caspar W. Weinberger, Secretary, Department of Defense; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Accounting and Financial Reporting: Conformity With Comptroller General's Principles, Standards, and Related Requirements (2801).

Contact: Accounting and Financial Management Division.

Budget Function: Financial Management and Information Systems: Accounting Systems in Operation (1101).

Organization Concerned: Department of Defense; Department of the Army; Department of the Army: Army Audit Agency; Department of the Army: Army Finance and Accounting Center.

Abstract: GAO reviewed the Joint Uniform Military Pay System,

Army Retired Pay. **Findings/Conclusions:** GAO found that the system is in conformity in all material respects with the approved accounting principles and standards of the Department of the Army. In evaluating the system design, GAO looked at the automatic data processing aspects primarily to determine their adequacy as to internal controls, audit trails, data integrity, and consistency with the accounting specifications. Planned changes should be discussed with GAO and, if deemed significant, submitted formally for approval. Several essential features described in the improved design are not scheduled for implementation until fiscal years 1982 and 1983. The implementation of all design features is essential to ensure that appropriate controls and records are maintained for all payments authorized by the system and to maintain the approved status of the system. GAO suggested that the system should periodically be reviewed to assure that it is operating in accordance with the design. GAO is also presently auditing the Retired Pay System to determine how the Army can better interface with the Veterans Administration to prevent overpayments to individuals in a dual entitlement status. Further, GAO is reviewing selected established internal controls which were designed to assure correct, proper, and timely payments.

116972

[Approval of the Functional (Accounting) Design of the Program and Fund Distribution Control System--Phase II]. AFMD-81-117; B-159797. September 30, 1981. 1 p.

Report to Caspar W. Weinberger, Secretary, Department of Defense; by Milton J. Socolar, Acting Comptroller General.

Issue Area: Accounting and Financial Reporting: Conformity With Comptroller General's Principles, Standards, and Related Requirements (2801).

Contact: Accounting and Financial Management Division.

Budget Function: Financial Management and Information Systems: Accounting Systems in Operation (1101).

Organization Concerned: Department of Defense; Department of the Army; Department of the Army: Army Audit Agency; Department of the Army: Army Finance and Accounting Center.

Abstract: GAO reviewed the functional design of the Program and Fund Distribution System, Phase II. **Findings/Conclusions:** GAO found that the system is in conformity in all material respects with the approved accounting principles and standards of the Department of the Army. The system is designed to control Army receipt and distribution of program fund authority for Army nonprocurement appropriations. The total system controls program and fund distribution from the departmental to the installation level. It is not a complete accounting system since it relates only to fund distribution. GAO did not evaluate the automatic data processing aspects, because the automated portion of the system is in the developmental stage. However, planned changes should be discussed with GAO and, if deemed significant, submitted formally for approval. GAO suggested that the system should be periodically reviewed to assure that it is operating as designed.

116973

[The Offices for Civil Rights in the Departments of Education and HHS Have Improved the Management of Their Civil Rights Enforcement Responsibilities]. HRD-82-22. November 27, 1981. 8 pp.

Report to Clarence Thomas, Assistant Secretary for Civil Rights, Department of Education; by Franklin A. Curtis, Associate Director, GAO Human Resources Division.

Refer to HRD-77-78, March 30, 1977, Accession Number 100612.

Issue Area: Non-Discrimination and Equal Opportunity Programs: Eliminating Employment Discrimination (1016).

Contact: Human Resources Division.

Budget Function: Nondiscrimination and Equal Opportunity

Programs (1006).

Organization Concerned: Department of Health and Human Services; Department of Education; Department of Health and Human Services: Office for Civil Rights; Department of Education: Office for Civil Rights.

Authority: Department of Education Organization Act (P.L. 96-88). Civil Rights Act of 1964 (42 U.S.C. 2000d). Education Amendments of 1972 (20 U.S.C. 1618 et seq.). Rehabilitation Act of 1973 (29 U.S.C. 794 et seq.). Age Discrimination Act of 1975 (42 U.S.C. 6111 et seq.). Emergency School Aid Act (20 U.S.C. 1601 et seq.).

Abstract: GAO conducted a review of the Offices for Civil Rights (OCR's) at the Departments of Health and Human Services (HHS) and Education to determine whether these new organizations had corrected problems which GAO cited in a March 30, 1977, report. OCR's are responsible for ensuring that recipients of Federal funds administer their respective programs without discrimination on the basis of race, color, national origin, sex, handicap, or age. **Findings/Conclusions:** Since the 1977 report, HHS and Education have significantly improved the management of their civil rights enforcement responsibilities. The new OCR's appropriations and authorized staffing levels have remained fairly stable. Both OCR's have increased communications between their headquarters and field staffs and use uniform policy guidelines and compliance standards. Both OCR's will be able to monitor the quantity and quality of their compliance activities. The Department of Health Education and Welfare OCR developed an information system which the new OCR's have adopted and are automating. Although both OCR's currently collect and analyze much of the data manually, they plan to have the system automated in fiscal year 1982. OCR's have improved their working relationships with some program agencies and are trying to devise measures of the benefits of their work. In spite of the improvements both OCR's have made in managing their civil rights enforcement responsibilities, both appear to be overburdened by their complaint workloads. Processing complaints detracts from the time which could be spent on compliance reviews and technical assistance which the OCR's believe would be more comprehensive, more likely to reveal discriminatory practices, and would benefit larger numbers of people. Both OCR's have staffing problems which neither has been able to remedy. **Recommendation To Agencies:** The Offices for Civil Rights of the Departments of Health and Human Services and Education should assist the program agencies in the development of the civil rights portions of their program compliance reviews. The Offices for Civil Rights of the Departments of Health and Human Services and Education should enlist more program agency resources in their civil rights compliance work.

116974

[The Offices for Civil Rights in the Departments of Education and HHS Have Improved the Management of Their Civil Rights Enforcement Responsibilities]. HRD-82-21. November 27, 1981. 8 pp.

Report to Betty Lou Dotson, Director, Department of Health and Human Services: Office for Civil Rights; by Franklin A. Curtis, Associate Director, GAO Human Resources Division.

Refer to HRD-77-78, March 30, 1977, Accession Number 100612.

Issue Area: Non-Discrimination and Equal Opportunity Programs: Eliminating Employment Discrimination (1016).

Contact: Human Resources Division.

Budget Function: Nondiscrimination and Equal Opportunity Programs (1006).

Organization Concerned: Department of Health and Human Services: Office for Civil Rights; Department of Health and Human Services; Department of Education; Department of Education: Office for Civil Rights.

Authority: Department of Education Organization Act (P.L. 96-88). Civil Rights Act of 1964 (42 U.S.C. 2000d). Education Amendments of 1972 (20 U.S.C. 1618 et seq.). Rehabilitation Act of 1973

(29 U.S.C. 794 et seq.). Age Discrimination Act of 1975 (42 U.S.C. 6111 et seq.). Emergency School Aid Act (20 U.S.C. 1601 et seq.).

Abstract: GAO conducted a review of the Offices for Civil Rights (OCR's) at the Departments of Health and Human Services (HHS) and Education to determine whether these new organizations had corrected problems which GAO cited in a March 30, 1977, report. OCR's are responsible for ensuring that recipients of Federal funds administer their respective programs without discrimination on the basis of race, color, national origin, sex, handicap, or age.

Findings/Conclusions: Since the 1977 report, HHS and Education have significantly improved the management of their civil rights enforcement responsibilities. The new OCR's appropriations and authorized staffing levels have remained fairly stable. Both OCR's have increased communications between their headquarters and field staffs and use uniform policy guidelines and compliance standards. Both OCR's will be able to monitor the quantity and quality of their compliance activities. The Department of Health Education and Welfare OCR developed an information system which the new OCR's have adopted and are automating. Although both OCR's currently collect and analyze much of the data manually, they plan to have the system automated in fiscal year 1982. OCR's have improved their working relationships with some program agencies and are trying to devise measures of the benefits of their work. In spite of the improvements both OCR's have made in managing their civil rights enforcement responsibilities, both appear to be overburdened by their complaint workloads. Processing complaints detracts from the time which could be spent on compliance reviews and technical assistance which the OCR's believe would be more comprehensive, more likely to reveal discriminatory practices, and would benefit larger numbers of people. Both OCR's have staffing problems which neither has been able to remedy.

Recommendation To Agencies: The Offices for Civil Rights of the Departments of Health and Human Services and Education should assist the program agencies in the development of the civil rights portions of their program compliance reviews. The Offices for Civil Rights of the Departments of Health and Human Services and Education should enlist more program agency resources in their civil rights compliance work.

116982

[Option Exercised Without the Prescribed CBD Notice]. B-203462. December 3, 1981. 3 pp.
Decision re: Suba II, Inc.; by Milton J. Socolar, (for Charles A. Bowsher, Comptroller General).

Contact: Office of the General Counsel.

Organization Concerned: Suba II, Inc.; Department of the Army; International Business Machines Corp.

Authority: 58 Comp. Gen. 38. 59 Comp. Gen. 283. F.P.R. 1-4.1109-6. 46 Fed. Reg. 1205.

Abstract: A firm protested the Army's exercise of an option to purchase installed computer equipment which the Army had been leasing from another company. The protester asserted that the Army failed to publish a synopsis of the intended purchase in sufficient time for potential suppliers to respond. Further, the protester contended that identical equipment was readily available from other sources and that a competitive procurement would have saved the Government money. Procurement regulations provide that orders placed against automatic data processing schedule contracts for the conversion from lease to purchase of installed equipment must be synopsisized in the Commerce Business Daily (CBD) at least 15 calendar days before placing the order. The regulations further state that, when the evaluation indicates that a competitive acquisition would be more advantageous to the Government, the contracting officer normally should issue a formal solicitation. The Army admitted that the contracting activity did not comply with the regulations since the synopsis was published 2 days before the purchase order was issued. The option, exercised without the prescribed

CBD notice and without the attendant contracting officer's evaluation of the responses received as a result of the notice, was clearly improper. Accordingly, the protest was sustained; however, since payment had already been made, GAO determined that no corrective action was feasible.

117013

[The Use of Competitive Fixed-Price Contracting in Medicare]. December 3, 1981. 18 pp. plus 1 appendix (2 pp.).

Testimony before the Senate Committee on Finance: Health Subcommittee; by Gregory J. Ahart, Director, GAO Human Resources Division.

Refer to HRD-79-76, June 29, 1979, Accession Number 109780.

Contact: Human Resources Division.

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

Congressional Relevance: House Committee on Ways and Means: Health Subcommittee; Senate Committee on Finance: Health Subcommittee.

Authority: Social Security Act. Medicare-Medicaid Anti-Fraud and Abuse Amendments (P.L. 95-141).

Abstract: GAO reviewed three State experiments with competitive fixed-price contracting under part B of Medicare. The objectives of the review were to follow up on the recommendations which GAO made in a previous report, evaluate the performance of the three experimental fixed-price contractors, and relate the results of the experiments to the legislative issue of competitive fixed-price contracting in Medicare. The major GAO emphasis was on the performance of the experimental contractor for a State where there were reports of beneficiary and provider dissatisfaction with the claims processing and related services provided by the contractor. The results of the three fixed-price experiments have varied. Contractor performance has ranged from satisfactory to unsatisfactory with performance in one State now considered satisfactory after an initial 6-month period of unsatisfactory performance. Different circumstances associated with each experiment weighed heavily on the results. GAO believes that the experiments are inconclusive as to whether the broad application of competitive fixed-price contracting in Medicare can produce administrative cost savings without unacceptable negative effects on program payments and services. To authorize the Department of Health and Human Services to use competitive fixed-price contracting in the Medicare program, except in experiments, Congress would have to enact legislation. Such legislation would be premature at this time. However, if and when a competitive fixed-price procurement approach can be designed and implemented to assure consistently acceptable or improved levels of performance in terms of beneficiary and provider services and accuracy of program payments, GAO would be willing to reexamine the issue. The Health Care Financing Administration should analyze the overpayment situations detected in the Illinois program through the quality assurance program to determine if some of the overpayments could be identified and recovered. GAO developed a computer model to demonstrate the feasibility of reviewing claims history to identify specific overpayment cases. It is reasonable to assume that, if the GAO model or a similar model was used to analyze the full beneficiary history, a number of duplicate payments could be found.

117016

[Ways To Improve HHS Inspector General's Operations and Relationship With FBI]. December 9, 1981. 22 pp.

Testimony before the Senate Special Committee on Aging; Senate Committee on Finance; by William J. Anderson, Director, GAO General Government Division.

Contact: General Government Division.

Organization Concerned: Department of Health and Human Services; Office of Inspector General; Federal Bureau of Investigation; Health Care Financing Administration; Department of Justice.

Congressional Relevance: Senate Committee on Finance; Senate Special Committee on Aging.

Authority: Inspector General Act of 1978 (P.L. 95-452). Department of Energy Organization Act (P.L. 95-91). Department of Education Organization Act. Foreign Service Act of 1980 (P.L. 96-465). P.L. 94-505. 28 U.S.C. 535.

Abstract: GAO reviewed the investigative activities of the Office of the Inspector General (OIG) in the Department of Health and Human Services and its coordination with and relationship to the investigative activities of the Federal Bureau of Investigation (FBI). GAO also provided information on the involvement of the Health Care Financing Administration (HCFA) in referring potential Medicare fraud cases to OIG. GAO examined how carriers identify and prevent payment of unnecessary physicians' services and make recoveries where appropriate. GAO identified five areas in which OIG operations could be improved. Four of these problem areas exist in varying degrees at the seven different agency inspector general offices which GAO reviewed. GAO found that coordinating the development of the automated OIG management information system with other OIG's could improve the system and possibly save money. Sharing complete and timely information with the FBI could prevent duplicative investigative efforts and improve analysis of data on fraud cases. More thorough followup of case disposition and of recommendations for improved program control could better assure that fraud perpetrators are appropriately sanctioned and that needed program changes are made to prevent fraud from recurring. Clarifying the OIG investigative role could eliminate confusion and improve accountability and fraud control efforts. Changing the present system of referring potential fraud cases from carriers through the HCFA regional offices to OIG could facilitate the timely disposition of the cases and improve the carriers' chances to recover overpayments.

117017

Experiments Have Not Demonstrated Success of Competitive Fixed-Price Contracting in Medicare. HRD-82-17; B-200211. December 1, 1981. 83 pp. plus 7 appendices (72 pp.).

Report to Rep. Andrew Jacobs, Jr., Chairman, House Committee on Ways and Means: Health Subcommittee; Rep. Charles B. Rangel, Chairman, House Committee on Ways and Means: Oversight Subcommittee; by Charles A. Bowsher, Comptroller General.

Refer to HRD-79-76, June 29, 1979, Accession Number 109780.

Issue Area: Health Programs: Compliance of Federal and State Agencies, Fiscal Intermediaries, and Grantees With Federal Laws and Regulations (1221).

Contact: Human Resources Division.

Budget Function: Health: Health Care Services (0551).

Organization Concerned: Department of Health and Human Services; Health Care Financing Administration; Blue Shield of Massachusetts; Blue Shield of Western New York, Inc.; Electronic Data Systems Federal Corp.

Congressional Relevance: House Committee on Ways and Means: Oversight Subcommittee; House Committee on Ways and Means: Health Subcommittee; Rep. Andrew Jacobs, Jr.; Rep. Charles B. Rangel.

Authority: Social Security Act. Medicare-Medicaid Anti-Fraud and Abuse Amendments (P.L. 92-603). H.R. 3725 (97th Cong.).

Abstract: GAO reviewed three experimental fixed-price contracts in Medicare part B. The review focused principally on the experimental contract in Illinois and addressed the Health Care Financing Administration's (HCFA) progress in implementing contractor performance standards and carrying out previous GAO recommendations. **Findings/Conclusions:** The results of Medicare's three

fixed-price experiments have varied from State to State. Contractor performance has ranged from satisfactory in the Maine experiment to unsatisfactory in the Illinois experiment. Performance in upstate New York is now considered satisfactory after an initial 6-month period of unsatisfactory performance. Although much can be learned from these experiments, GAO believes that they are inconclusive as to whether the broad application of competitive fixed-price contracting in Medicare can produce administrative cost savings without unacceptable negative effects on program payments and services. To use competitive fixed-price contracting in the Medicare program, except in experiments, Congress would have to provide the Department of Health and Human Services with authorizing legislation. GAO believes that such a legislative change would be premature at this time. However, if and when a competitive fixed-price procurement approach can be designed and implemented to assure a consistently acceptable or improved level of performance in terms of beneficiary and provider services and accuracy of program payments, GAO would be willing to reexamine the issue. Neither the Illinois contractor nor HCFA devoted sufficient attention to pinpointing the causes of the overpayments and underpayments experienced in that program. Thus, the problems went undiscovered and continued to surface during the balance of the contract. **Recommendation To Agencies:** The Secretary of the Department of Health and Human Services should direct the Health Care Financing Administration to analyze the large amounts of unrecovered overpayments in Illinois, now estimated to be about \$27.7 million. Such an analysis might identify patterns to these overpayments and result in the recovery of some of this money.

117045

[Interim Report on the Federal Emergency Management Agency's Organization and Management Systems]. GGD-82-24; B-205659. December 7, 1981. 11 pp.

Report to Louis O. Guiffrida, Director, Federal Emergency Management Agency; by Henry Eschwege, Director, GAO General Government Division.

Contact: General Government Division.

Budget Function: General Government: Executive Direction and Management (0802).

Organization Concerned: Federal Emergency Management Agency.

Congressional Relevance: Sen. John G. Tower.

Authority: Executive Order 12148. Reorganization Act of 1977. Paperwork Reduction Act of 1980 (P.L. 96-511).

Abstract: GAO issued an interim report on the Federal Emergency Management Agency's (FEMA) management systems and organizational structure. The interim report was issued because GAO wanted to: (1) underscore the severity of the management and organizational problems that have plagued FEMA since it was created; (2) inform FEMA of the specific areas that it will focus on during the detailed review; and (3) give FEMA management an opportunity to take corrective actions or, at a minimum, establish plans for corrective actions before the final report is issued. **Findings/Conclusions:** FEMA organizational and management problems have been exacerbated by a lack of an agencywide management system and deficiencies in accounting, budgeting, personnel, and evaluation functions. Employee morale has also suffered due to a lack of understanding of the roles and responsibilities of FEMA organizational staffs and units. However, GAO stated that the current FEMA management has exerted a substantial amount of energy in an attempt to mitigate these deficiencies. GAO concluded that, for the remainder of its review, it would work with the FEMA staff in developing recommendations for a management system that will integrate the top management, program offices, regional offices, and administrative support functions into a framework designed to fulfill the defined FEMA mission.

117077

[Improvements Needed in the Accounting and Financial Management of the National Credit Union Administration]. AFMD-82-21; B-202052. December 16, 1981. 3 pp. plus 1 enclosure (6 pp.). Report to E. F. Callahan, Chairman of the Board, National Credit Union Administration; by Wilbur D. Campbell, Acting Director, GAO Accounting and Financial Management Division.

Issue Area: Accounting and Financial Reporting (2800); Accounting and Financial Reporting: Operations, Financial Position, and Changes in Financial Position (2802).

Contact: Accounting and Financial Management Division.

Budget Function: Financial Management and Information Systems: Regulatory Accounting Rules and Financial Reports (1106).

Organization Concerned: National Credit Union Administration.

Authority: Credit Union Act (12 U.S.C. 1751 et seq.). 12 U.S.C. 1789(b)2.

Abstract: During a recent examination of the National Credit Union Administration's (NCUA) 1980 financial statements, GAO tested the NCUA internal controls and the manner in which its accounting functions were performed. **Findings/Conclusions:** GAO tests disclosed numerous areas in which improvement can be made. The weaknesses GAO found in internal controls and accounting practices did not materially affect the financial statements taken as a whole. For this reason, GAO was able to render an unqualified opinion on the NCUA financial statements for calendar year 1980. However, GAO tests of accounting practices and internal controls at NCUA disclosed that: (1) cash was not properly controlled through periodic reconciliations; (2) fixed assets were not properly controlled through periodic inventories; (3) uncollectible loans assumed from failed credit unions were not identified and written off; (4) unclaimed shareholders' moneys were not converted from an insured status to a noninsured status in accordance with current policies; (5) interest income was not recorded in the proper accounting period; (6) commercial bills and travel vouchers were not approved before payment, and employee duties related to voucher payments were insufficiently separated; and (7) payroll data were not updated correctly, resulting in inaccuracies in the payroll system. **Recommendation To Agencies:** The Chairman of the Board of the National Credit Union Administration should direct management to: (1) improve procedures to strengthen internal controls, including separation of duties over the audit, approval and certification of payments of commercial bills, and travel vouchers; and (2) establish controls and procedures to ensure that pertinent employee personnel file information is provided to the General Services Administration on payroll operations. The Chairman of the Board of the National Credit Union Administration (NCUA) should take additional steps to further strengthen the NCUA accounting and financial management by directing management to: (1) establish policies and procedures to monthly reconcile the NCUA cash accounts with U.S. Treasury records; (2) follow the stated policy of inventorying fixed assets biannually, preferably taking one of the inventories at the close of the fiscal year; (3) review loans acquired from failed credit unions and write off loans determined to be uncollectible; (4) follow up on the NCUA efforts to convert unclaimed shareholders' moneys from an insured to a noninsured status; (5) adhere to the procedures for recording interest income on the accrual basis; and (6) prescribe procedures to record interest income waived on financial assistance loans and investments and provide full disclosure in the financial statements for material amounts of interest waived.

117121

[Guidance and Information Needed on the Use of Machine Readable Claims Under Medicare and Medicaid]. HRD-82-30. December 16, 1981. 10 pp.

Report to Carolyn Davis, Administrator, Health Care Financing Administration; by Thomas G. Dowdal, Group Director, GAO

Human Resources Division.

Issue Area: Automatic Data Processing: How Adequate Are Controls in Automated Information System in Assuring Accuracy (0164); Health Programs: Effectiveness of Government Efforts To Reduce Fraud and Abuse in Health Care Programs (1220).

Contact: Human Resources Division.

Budget Function: Health: Health Care Services (0551).

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

Abstract: GAO surveyed the: (1) extent that Medicare and Medicaid providers use machine readable claims and billing service companies; and (2) implications of their use on claims processing agent operations such as administrative costs, utilization and quality control reviews, and reimbursement determinations. GAO was also interested in whether there were any potential conflicts of interest between claims processing agents and billing service companies.

Findings/Conclusions: The Health Care Financing Administration (HCFA) needs to improve controls over machine readable claim systems in use under Medicaid and should obtain information so that it can develop policies for implementing the most effective and efficient systems for processing such claims. HCFA has established controls for the use of machine readable claims in the Medicare program, but not in the Medicaid program. Nor has it issued similar guidelines to State Medicaid agencies or assisted them in developing machine readable claims systems. State Medicaid agencies using fiscal agents could experience problems if fiscal agents have ownership interests in billing companies because potential conflicts of interest could arise from the relationship between the fiscal agent processing the claims and the billing company submitting them. Although there is no HCFA guidance for the Medicaid program on this conflict of interest issue, HCFA has developed a proposed new Medicaid Management Information System which requires States to be able to receive inpatient hospital claim data in the machine readable format required by the Medicare Program. However, the system's requirements will not establish any guidelines for the use of machine readable claims. HCFA needs to gather and analyze data on the benefits of machine readable claims. Limited available data show that machine readable claims offer significant potential savings to the Federal Government and the States. Thus, machine readable claims may possibly reduce the number of audits and this could result in reductions in administrative costs.

Recommendation To Agencies: The Administrator of the Health Care Financing Administration should issue guidance similar to that under Medicare which will assist State Medicaid agencies in implementing machine readable claim systems and in establishing controls for their use. The Administrator should gather and analyze sufficient data on the different types of machine readable claims systems used by Medicare and Medicaid claims processing agents to determine their relative advantages and disadvantages and their relative costs and benefits so policies encouraging the most effective and efficient systems for Medicare and Medicaid can be developed. The Administrator should also establish an acceptable error rate for machine readable claims and should revise the current policy of onsite verification audits to allow less frequent audits of providers demonstrating compliance rates that meet the established requirements. Medicaid audit requirements should be made compatible with Medicare requirements so that a single audit for both programs would be possible.

117124

[The Aviation Supply Office Continues To Have Problems With the Accuracy of Its Requirements Determinations]. PLRD-82-26. December 22, 1981. 3 pp. plus 1 enclosure (6 pp.).

Report to Rear Adm. A. A. Giordano, Commander, Department of the Navy: Naval Supply Systems Command; by Charles R. Comfort, (for Henry W. Connor, Senior Associate Director), GAO Procurement, Logistics, and Readiness Division.

Refer to PLRD-82-12, November 30, 1981, Accession Number 116933.

Issue Area: Logistics Management: Determination of Wholesale Needs (3811).

Contact: Procurement, Logistics, and Readiness Division.

Budget Function: National Defense: Department of Defense - Military (except procurement and contracts) (0051).

Organization Concerned: Department of the Navy; Department of the Navy: Naval Supply Systems Command; Department of the Navy: Aviation Supply Office, Philadelphia, PA; Department of Defense.

Abstract: GAO completed a review of Navy requirements determinations for aeronautical repair and spare parts at the Naval Aviation Supply Office. GAO also reviewed the Navy's techniques for forecasting leadtimes and demands. **Findings/Conclusions:** The Navy has used some innovative techniques to identify data trends and to forecast leadtime and demands which could be adaptable to other Department of Defense requirements determination systems. However, the Aviation Supply Office continues to have major problems with the accuracy of its requirements determinations. Its automated requirements system contains vast amounts of invalid data which have caused requirements to be significantly overstated. As a result, extensive manual adjustments are needed before data can be used for determining what items and how many to buy. GAO did not find significant discrepancies in the adjustments made by inventory managers, but it did identify the primary reasons for the poor quality of system-generated data. The invalid system data resulted because: (1) available assets were not reported to the Aviation Supply Office in a timely manner; (2) the data base for certain items was fragmented; (3) access to files for inputting requirements data was not controlled; (4) inventory managers' data changes were not reviewed; (5) coordination among various Aviation Supply Office divisions was lacking; (6) the updating of due-in files was not timely; and (7) inventory managers did not review recommended procurement actions in a timely manner. Because of the amount of inaccurate data in the requirements system, GAO questioned the validity of the budget which is based on these data. GAO planned to monitor the Navy's efforts to improve the credibility of its requirements determination system.

117148

[Protest of RFP Issued by Education]. B-203996, B-203996.2. December 23, 1981. 7 pp.

Decision re: American Collectors Association, Inc.; Coalition of Higher Education Assistance Organizations; by Harry R. Van Cleve, (for Charles A. Bowsher, Comptroller General).

Contact: Office of the General Counsel.

Organization Concerned: Coalition of Higher Education Assistance Organizations; Department of Education; American Collectors Association, Inc.

Authority: 38 Comp. Gen. 190. B-191224 (1978). B-180608 (1974). B-179762 (1974). B-188999 (1977). B-188277 (1977).

Abstract: On behalf of their membership, two trade associations protested a request for proposals (RFP) issued by the Department of Education for private agency collection of defaulted student loans. All guaranteed student loan program accounts were consolidated into three regional offices. The protesters alleged that one section of the RFP was overly restrictive and limited competition in requiring offerors to establish, by the time of the award, an office in corresponding cities in each of the regions for which they had submitted a bid; the protesters contended that there was no need for an office in any of the cities. In addition, the protesters questioned the requirements for hardware, software, and the timeframe within which to establish a system to satisfy the RFP requirements. The determination of the Government's need and the methods of accommodating those needs is primarily the responsibility of the

contracting agency. GAO recognizes that procurement officials are generally in the best position to know the Government's actual needs and, therefore, are best able to draft appropriate specifications. Consequently, GAO will not question an agency's determination of its minimum needs unless there is a clear showing that the determination had no reasonable basis. Education stated that the requirement of establishing an office by the time of the award was necessary because an offeror must be able to show that it is able to start work immediately due to the urgency of the requirement. Requiring the office to be located in the corresponding city of a region was also necessary because of the essential interrelationship between the contractor and the project office for exchange of information, communications with the system, and the legal necessity for the Government to make certain decisions on defaulted accounts. The RFP did not specify the exact software and hardware to be used. The issue of the timeframe for establishing the system was addressed in an amendment to the solicitation. GAO held that Education had a reasonable basis for its requirements. Accordingly, the protests were denied.

117203

[Protest of Proposal Rejection Based Upon RFP Requirements]. B-204047. December 31, 1981. 5 pp.

Decision re: Four-Phase Systems, Inc.; by Harry R. Van Cleve, (for Charles A. Bowsher, Comptroller General).

Contact: Office of the General Counsel.

Organization Concerned: Four-Phase Systems, Inc.; Department of Commerce.

Authority: 4 C.F.R. 21.2. 45 Comp. Gen. 365. 56 Comp. Gen. 663. B-189214 (1978). B-199690.2 (1981). B-190530 (1979). B-193817 (1979). B-194926 (1980).

Abstract: A firm protested the Department of Commerce's rejection of its proposal for a data entry system. Commerce rejected the proposal because it was discovered during benchmarking that the system offered would not permit multiple supervisory functions to be performed simultaneously, a feature which Commerce said the request for proposals (RFP) required. The protester stated that this capability was not required by the RFP and that, if such a requirement were to be imposed, it would constitute an undue restriction on competition. In any event, the firm contended that it could have provided the feature desired had it received the award. Commerce contended that the protest was untimely because the protester questioned a provision of the RFP but did not file its protest prior to the closing date of initial proposals. GAO stated that the protest was considered timely because the wording of the RFP was ambiguous and the firm filed its protest once the agency's interpretation was known. However, GAO said that Commerce's requirement for simultaneous performance of multiple supervisory functions was not unreasonable since the agency anticipated a heavy workload which would otherwise result in a backlog. GAO concluded that the protester could not complain about the rejection of its proposal since it was offered the opportunity to make its proposal acceptable and failed to do so. Once an offeror is actually aware of an agency's requirement, it fails to respond to it at its own risk. Accordingly, the protest was denied.

117206

[Major System Acquisition Management in the Department of Justice]. GGD-82-18. December 29, 1981. 5 pp.

Report to Kevin D. Rooney, Assistant Attorney General for Administration, Department of Justice; by William J. Anderson, Director, GAO General Government Division.

Issue Area: Procurement of Major Systems: Defining Mission Needs and Alternative Solutions Prior To Acquiring a System (3002).

Contact: General Government Division.

Budget Function: Procurement--Other Than Defense (1007).

Organization Concerned: Federal Acquisition Institute; Department of Justice: Justice Management Division; Department of Justice.

Authority: OMB Circular A-109.

Abstract: GAO reviewed the Department of Justice's progress in implementing Office of Management and Budget (OMB) Circular A-109 to manage major system acquisitions. Circular A-109 supplies a framework of flexible management policies that can be applied to all systems, ranging from defense weapons to electronic data processing. Under the guidelines of A-109, each agency must: (1) define the need in terms of its mission; (2) reconcile needs and goals with agency capabilities; (3) evaluate industry's competitive efforts to develop alternative designs; and (4) choose the best alternative on the basis of demonstrated performance and price commitments. Emphasis is on mission-oriented planning, high visibility, strong program management, and reliance on private industry for alternative system designs. **Findings/Conclusions:** GAO found that Justice has not established an adequate foundation for implementing Circular A-109. Justice has not issued an implementing directive, provided any training, or designated any programs as major system acquisitions. A directive implementing Circular A-109 in Justice is needed. In addition, the responsibility for implementing and monitoring A-109 is not clearly placed within Justice. This responsibility should lie within an office which deals with planning and policy. The acquisition executive should make sure that the delegated responsibility is clear and is focused on an individual office which has Justice-wide oversight of planned major system acquisitions. Justice has not designated any acquisition programs as A-109 programs. However, most electronic data processing programs meet the cost criterion to be so designated. GAO believes that more effort is needed to identify potential major system acquisition programs. **Recommendation To Agencies:** The Assistant Attorney General for Administration should provide training in major system acquisition management through either Department of Justice training programs or Federal Acquisition Institute programs. The Assistant Attorney General for Administration should issue a Department-wide directive covering policies, procedures, and guidelines to be followed in A-109 implementation. The Assistant Attorney General for Administration should place the responsibility for implementing and monitoring A-109 in an appropriate office in the Justice Management Division and designate a focal point of responsibility for monitoring A-109 implementation in each of the larger organizational components.

117220

[Comments on Proposed Amendment to Federal Property Management Regulations]. B-205423. December 28, 1981. 2 pp.

Letter to Philip G. Read, Director, General Services Administration: Office of Acquisition Policy: Federal Procurement Regulations Directorate; by Harry R. Van Cleve, Acting General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: General Services Administration: Office of Acquisition Policy: Federal Procurement Regulations Directorate.

Authority: F.P.M.R. 101-36.13.

Abstract: GAO was asked to comment on a proposed amendment to a Federal Property Management Regulation which provides standard terminology for use in solicitation documents pertaining to Federal information processing standards for higher level computer languages. GAO had no objection to the amendment as proposed. However, use of a validated compiler does not ensure that the programs developed with that compiler adhere to the standard. Inspection for compliance can be done either with programs developed in-house or with programs developed by contractors.

117250

[Update to the Status Report on Implementation of GAO Audit Findings and Recommendations]. B-202447. December 22, 1981. 1 p. plus 1 enclosure (13 pp.).

Letter to Rep. James R. Jones, Chairman, House Committee on the Budget; by Morton A. Myers, Director, GAO Program Analysis Division.

An update to PAD-81-87, November 6, 1981, Accession Number 116395.

Contact: Program Analysis Division.

Organization Concerned: Office of Management and Budget.

Congressional Relevance: House Committee on the Budget; Rep. James R. Jones.

Abstract: GAO updated information which it provided to a congressional committee on administrative practices delineating status changes in defense logistical economics, multiyear contracting, full cost recovery for foreign military sales, and general procurement practices. GAO determined the status of actions through followup with agency and Office of Management and Budget (OMB) officials and ongoing work with various congressional committees. The actions included priority leadership by OMB, actions to improve program management by Federal agencies, congressional monitoring, and legislative action.

117253

Solving Social Security Computer Problems: Comprehensive Corrective Action Plan and Better Management Needed. HRD-82-19; B-201668. December 10, 1981. Released January 11, 1982. 41 pp. plus 2 appendices (17 pp.).

Report to Rep. Jack Brooks, Chairman, House Committee on Government Operations: Legislation and National Security Subcommittee; by Charles A. Bowsher, Comptroller General.

Issue Area: Automatic Data Processing: Effectiveness of the Management of Automated Information Resources Used in Support of Agency Missions (0118); Income Security and Social Services: To Meet Program Demands SSA Must Be Effectively and Efficiently Organized, Staffed, and Equipped (1346); Information Management: Assessing Agencies' Programs for Safeguarding Personal and Other Sensitive Data (4214).

Contact: Human Resources Division.

Budget Function: Automatic Data Processing (1001).

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

Congressional Relevance: House Committee on Government Operations: Legislation and National Security Subcommittee; Rep. Jack Brooks.

Authority: Paperwork Reduction Act of 1980 (P.L. 96-511). Privacy Act of 1974. Small Business Act. 41 C.F.R. 1-4.1109-2. F.P.M.R. 101-35.206(c). P.L. 96-265.

Abstract: Serious problems continue to plague the Social Security Administration's (SSA) automatic data processing (ADP) operations. SSA and the Department of Health and Human Services (HHS) agreed in May of 1981 that inefficient computer software, inadequate hardware capacity, and systems personnel deficiencies have created an ADP systems crisis at the agency. Major problems have combined to create an ADP environment in which the SSA ADP systems managers react to crises rather than use planned approaches for solving ADP problems. **Findings/Conclusions:** The current multifaceted ADP crisis at SSA has resulted from long-standing weaknesses in agency ADP planning and management. Since 1974, GAO has issued 32 reports discussing ADP-related planning; improper development and modification of systems and software; deficiencies in equipment acquisition and operation, including the acquisition of telecommunication resources; and the failure to provide adequate privacy protection and security components. A comprehensive, agencywide, long-term plan is an

essential prerequisite to effective long-range ADP planning. SSA has not developed such a plan. Without such a plan, the ongoing efforts by SSA to develop a long-range solution to its current ADP problems are unlikely to respond adequately to its emerging long-term program and systems needs. If properly developed and implemented, this plan should go a long way toward putting the SSA systems on the road to recovery. Developing effective plans and making them work are tasks which will require much better overall ADP planning and management than SSA has demonstrated.

Recommendation To Congress: Congress should periodically review the Social Security Administration's efforts to develop and implement its automatic data processing systems' corrective action plan.

Recommendation To Agencies: The Secretary of Health and Human Services (HHS) should review all prior GAO recommendations for improving Social Security Administration systems and implement those still applicable. HHS should similarly review the numerous other systems studies performed at SSA and implement the recommendations as appropriate, especially those directed to solving recurring problems. The Secretary of Health and Human Services should begin to plan for completely redesigning the Social Security Administration's major automatic data processing systems, including competitive replacement of hardware, to correspond with the overall agencywide plan. The Secretary of Health and Human Services should complete the structuring of the Social Security Administration comprehensive long-range planning process. The Secretary of Health and Human Services should determine whether the potential disadvantages associated with processing future application programs in the concentrators, such as deteriorating response times and competitive upgrade or replacement restrictions, outweigh the advantages of this approach, such as simplifying software maintenance, before deciding where in the telecommunications network such future applications may be processed. The Secretary of Health and Human Services should carefully screen prospective suppliers of computer time to make sure that they can provide adequate privacy protection and security for Social Security Administration data. The Secretary of Health and Human Services should reexamine current large-scale systems, identify those having poor equipment configurations causing excessive overhead, and reconfigure this equipment wherever possible. The Secretary of Health and Human Services should supplement existing staff with outside automatic data processing support wherever applicable, but especially for the rewriting of existing application software and the development of new application programs. In all such cases, the Social Security Administration should correctly determine the status of software development at the point of contracting and then develop and manage the contracts very carefully.

117319

[Update to the Status Report on Implementation of the GAO Audit Findings and Recommendations]. B-202447. November 6, 1981. Released January 20, 1982. 1 p. plus 1 enclosure (9 pp.).

Letter to Rep. James R. Jones, Chairman, House Committee on the Budget; by Morton A. Myers, Director, GAO Program Analysis Division.

Refer to PAD-81-87, September 10, 1981, Accession Number 116395.

Contact: Program Analysis Division.

Organization Concerned: Office of Management and Budget; Department of Defense.

Congressional Relevance: House Committee on the Budget; Rep. James R. Jones.

117453

Defaulted Title I Home Improvement Loans--Highly Vulnerable to Fraud, Waste, and Abuse. AFMD-82-14; B-202071. December 7, 1981. Released February 1, 1982. 26 pp. plus 1 appendix (3 pp.).

Report to Sen. Charles H. Percy; by Charles A. Bowsher, Comptroller General.

Issue Area: Accounting and Financial Reporting (2800).

Contact: Accounting and Financial Management Division.

Budget Function: Financial Management and Information Systems: Accounting Systems in Operation (1101).

Organization Concerned: Department of Housing and Urban Development.

Congressional Relevance: Sen. Charles H. Percy.

Authority: Housing Act. Budget and Accounting Act (31 U.S.C. 66a). Budget and Accounting Procedures Act of 1950. 4 C.F.R. 102.10. 4 C.F.R. 200.905. P.L. 84-863. S. 1249 (97th Cong.). GAO [7] 11. GAO [2] 6.

Abstract: GAO reviewed the Department of Housing and Urban Development's (HUD) loan servicing and accounting for defaulted title I Home Improvement Loan Program loans. Under the title I program, HUD guarantees loans made by private lenders for home improvement. Defaulted loans are acquired by HUD when borrowers fail to make their loan payments and lenders return the loans to HUD for payment of an insurance claim.

Findings/Conclusions: As a result of inadequate controls and outdated management practices, millions of dollars owed to the United States have been subject to waste, fraud, and abuse. Nationwide, thousands of borrowers have more than one home improvement loan in default. Since credit reports do not always show the previous loans, borrowers are often able to obtain multiple loans by simply not including information about other loans on their loan applications. Legislation has been introduced in Congress which, if enacted, would provide Federal agencies, including HUD, specific authorization to report defaulting borrowers to credit bureaus. The following wasteful management practices and accounting problems contribute to the high volume of uncollectible home improvement loans: (1) HUD loan servicing is not in compliance with Federal Claims Collection Standards; (2) millions of dollars are written off annually simply because no reasonable effort is made to locate defaulting borrowers; (3) liens are seldom obtained on assets owned by defaulting borrowers; (4) defaulting borrowers are charged a lower effective interest rate on their loans after default than they were charged when their loans were current; (5) the title I accounting system does not provide proper controls over such items as collections and inventory and does not properly account for interest income. Changes are needed to ensure aggressive loan servicing, remove rewards which encourage current borrowers to default, increase the use of legal remedies to obtain collections, and improve accounting methods.

Recommendation To Agencies: The Secretary of Housing and Urban Development (HUD) should direct the Assistant Secretary for Housing and/or Administration to: (1) initiate systematic servicing of defaulted home improvement loans immediately upon receiving insurance claims from the lenders; (2) ensure, before writing off as uncollectible, that locator services have been used to find defaulting borrowers; (3) direct home improvement borrowers to report all title I loans and their status to credit bureaus and require lenders to obtain credit reports on loan applicants before making loans; (4) make full legal use of credit bureau reporting on loans in the current inventory, should pending legislation be enacted; and (5) improve internal controls over recipients and accounting records by implementing controls already required in HUD procedures. The Secretary of Housing and Urban Development (HUD) should: (1) charge defaulting borrowers the maximum allowable interest rate and amend HUD regulations in order to apply payments received in accordance with the U.S. Rule; and (2) increase the accuracy of financial reporting by computing and reporting interest on defaulted home improvement loans under accrual accounting methods. The Secretary of Housing and Urban Development (HUD) should direct the Assistant Secretary for Housing to: (1) determine a claim amount, based on such factors as legal cost involved, over which lenders will be required to obtain judgments and/or place liens on improved

property before HUD pays an insurance claim; (2) require that, when financially feasible, defaulted loans be referred to the Department of Justice for collection action before the loans are written off as uncollectible; (3) establish a system to control and track the expiration dates of liens obtained by lenders or the Department of Justice; and (4) establish and enforce foreclosure policies on secured loans in accordance with the Federal Claims Collection Standards.

117527

[Survey of the Potential To Reduce the Cost of Medicare and Medicaid Administration]. June 29, 1979. Released February 19, 1982. 6 pp. Report to Leonard Shaeffer, Administrator, Health Care Financing Administration; by Robert E. Iffert, Jr., Assistant Director, GAO Human Resources Division.

Contact: Human Resources Division.

Budget Function: Health: Health Care Services (0551).

Organization Concerned: Health Care Financing Administration; Los Angeles County/University of Southern California Medical Center, CA.

Abstract: A study was recently completed of the Medicare and Medicaid billing systems currently in use at the Los Angeles County/University of Southern California Medical Center. **Findings/Conclusions:** It was estimated that a substantial reduction in billing system costs could be achieved and passed on to the State and Federal Governments through the interchange of machine readable billing data and remittance advice between the Medical Center and the Medicare and Medicaid claims paying agents. Analysis showed that the Medical Center spends approximately \$3 million annually for salaries, equipment, and supplies to operate its billing system, of which about 72 percent can be attributed to Medicare and Medicaid claims. Assuming that manual tasks would be eliminated, automation techniques could reduce billing system costs by about \$750,000 annually and the Federal share of this would be about \$300,000. The potential for savings is greater if this billing concept is expanded to include all large health care providers in States not using automated systems. While the Health Care Financing Administration (HCFA) has taken action to broaden the implementation of these kinds of systems under Medicare where they are found to be cost effective, States may need to modify existing program requirements before such systems can become a reality under Medicaid. The situation in California illustrates a need for stronger Federal financial incentives to persuade States to take the needed action. **Recommendation To Agencies:** The Administrator of the Health Care Financing Administration should direct the Medicaid Management Information System Task Force to include the potential benefits of machine readable data exchange as one factor in developing State performance standards relating to the cost and timeliness of processing Medicaid claims. In this way, States will be given a stronger financial incentive to implement this technique where it is found to be cost effective. In addition, GAO believes that the Task Force should provide guidance to the States on the benefits of automated billing systems and point out how the use of machine readable data exchange can assist in meeting the performance standards which are to be promulgated.

117528

[Survey of the Procurement Process at the Naval Supply Center Puget Sound and the Puget Sound Naval Shipyard]. July 20, 1979. Released February 19, 1982. 3 pp.

Report to Capt. John H. Boyd, Jr., Commander, Department of the Navy: Puget Sound Naval Shipyard, Bremerton, WA; by Kenneth W. Edmonson, (for John P. Carroll, Regional Manager), GAO Field Operations Division: Regional Office (Seattle).

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

Budget Function: National Defense: Defense-Related Activities (0054).

Organization Concerned: Department of the Navy: Puget Sound Naval Shipyard, Bremerton, WA; Department of the Navy: Naval Supply Center, Puget Sound, Bremerton, WA.

Abstract: The survey of the procurement process at the Naval Supply Center, Puget Sound, and the Puget Sound Naval Shipyard (PSNS) included procedures for determining needs, making the purchases, and receiving and controlling material acquired. The materials for PSNS shop store inventories could be obtained in a more efficient manner. Also PSNS does not receive a refund or credit for containers returned to a vendor. **Findings/Conclusions:** Cost savings might be achieved in the procurement of nonstandard stock items by requisitioning larger quantities or consolidating purchase actions. Repetitive purchases are made in relatively small quantities; thereby increasing the workload of the Supply Center and minimizing the opportunity to obtain lower prices through quantity discounts and increased competition. In addition, the PSNS automatic data processing system for shop stores inventories might be used to consolidate requisitioning quantities. The economic order quantity used in the shop store reorder quantity formula did not consider lower costs attainable through quantity buying. The Navy could also decrease the cost of acquiring shop store inventory items by identifying high use items and consolidating some purchases of these items. **Recommendation To Agencies:** PSNS and the Supply Center should jointly determine the extent to which the procurement of nonstandard items should be consolidated. PSNS should also secure a refund or credit on containers returned to the vendor.

117529

[Survey of the Procurement Process at the Naval Supply Center Puget Sound and the Puget Sound Naval Shipyard]. July 20, 1979. Released February 19, 1982. 2 pp.

Report to Capt. William E. Lindsay, Commanding Officer, Department of the Navy: Naval Supply Center, Puget Sound, Bremerton, WA; by Kenneth W. Edmonson, (for John P. Carroll, Regional Manager), GAO Field Operations Division: Regional Office (Seattle).

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

Budget Function: National Defense: Defense-Related Activities (0054).

Organization Concerned: Department of the Navy: Naval Supply Center, Puget Sound, Bremerton, WA; Department of the Navy: Puget Sound Naval Shipyard, Bremerton, WA.

Abstract: GAO surveyed the procurement process at two Navy installations in Washington, the Naval Supply Center, Puget Sound, and the Puget Sound Naval Shipyard (PSNS), examining procedures for determining needs, making purchases, and receiving and controlling material acquired. **Findings/Conclusions:** Cost savings could be achieved in procurement of nonstandard stock items by requisitioning larger quantities or consolidating purchase actions. Repetitive purchases increase the Supply Center workload and minimize opportunities for quantity discounts and lower prices from increased competition. About 50,000 purchase requisitions are processed annually by the Supply Center, using an automatic data processing system for controlling shop stores inventories and generating small-quantity purchase requisitions. This system could be used to consolidate requisitioning quantities. Present reordering is based on a complicated formula which includes many factors, but not the lower costs attainable through quantity buying. The Navy could cut costs of acquiring shop inventory items by identifying high-use items and consolidating purchases, particularly by combining requisition quantities or issuing competitive, indefinite-delivery, order-type contracts to cover the estimated material requirements for a fixed price. **Recommendation To Agencies:** To reduce the Supply Center workload and the prices of nonstandard

stores stock items, PSNS and the Supply Center should determine jointly the extent to which the procurement of nonstandard items should be consolidated.

117530

[Accounting System Design for the Department of Interior]. FGMSD-79-62; B-159613. September 17, 1979. Released February 19, 1982. 1 p. plus 1 attachment (1 p.).

Report to Cecil D. Andrus, Secretary, Department of the Interior; by Elmer B. Staats, Comptroller General.

Contact: Financial and General Management Studies Division.

Organization Concerned: Department of the Interior.

Abstract: Following an examination of the Department of the Interior's accounting system, the design was approved. The design was adequate and conformed in all material respects with accounting principles and the standards statement. GAO examined the automated data processing functions to determine their adequacy as to internal controls, audit trails, data integrity, and consistency with accounting specifications. To maintain the approved status, planned changes in the accounting system design should be discussed with GAO representatives and, if deemed significant, submitted formally for approval. It was suggested that Interior's internal auditors periodically review the system after its full implementation to assure that it is operating as prescribed. GAO will examine selected aspects of the system at some future date and advise Interior as to whether they are functioning effectively in accordance with the approved design.

117532

[Proposed Revisions to Procurement Regulations Covering ADP Equipment and Services]. B-199089. October 15, 1980. Released February 19, 1982. 5 pp.

Letter to Philip G. Read, Director, General Services Administration: Office of the Administrator: Federal Procurement Regulations Directorate; by Milton J. Socolar, General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: General Services Administration: Office of the Administrator: Federal Procurement Regulations Directorate.

Authority: F.P.R. 1-4.1102-1. F.P.R. 1-4.1102-2. F.P.R. 1-4.1102-8. F.P.R. 1-4.1104. F.P.R. 1-4.1104-1. F.P.R. 1-4.1109-6. F.P.R. 1-4.1109-13. F.P.M.R. 101-35.204. F.P.M.R. 101-35.206-1. F.P.M.R. 101-35.208.

Abstract: GAO was asked for its comments on proposed revisions to the Federal Procurement Regulations and the Federal Property Management Regulations, covering the procurement, utilization, and management of automatic data processing equipment, software, maintenance services, and related supplies by Federal agencies. The comments provided concerned the following areas: (1) automatic data processing equipment; (2) reprogramming; (3) equipment performance requirements; (4) procurement authority; (5) continued rental or lease of installed automatic data processing equipment and software; (6) software conversion studies; (7) planning requirements; (8) procurement and management responsibilities; and (9) determination of system/item life.

117533

[Use of Computerized Information for Local and National Health Care Planning Purposes]. October 17, 1980. Released February 19, 1982. 17 pp.

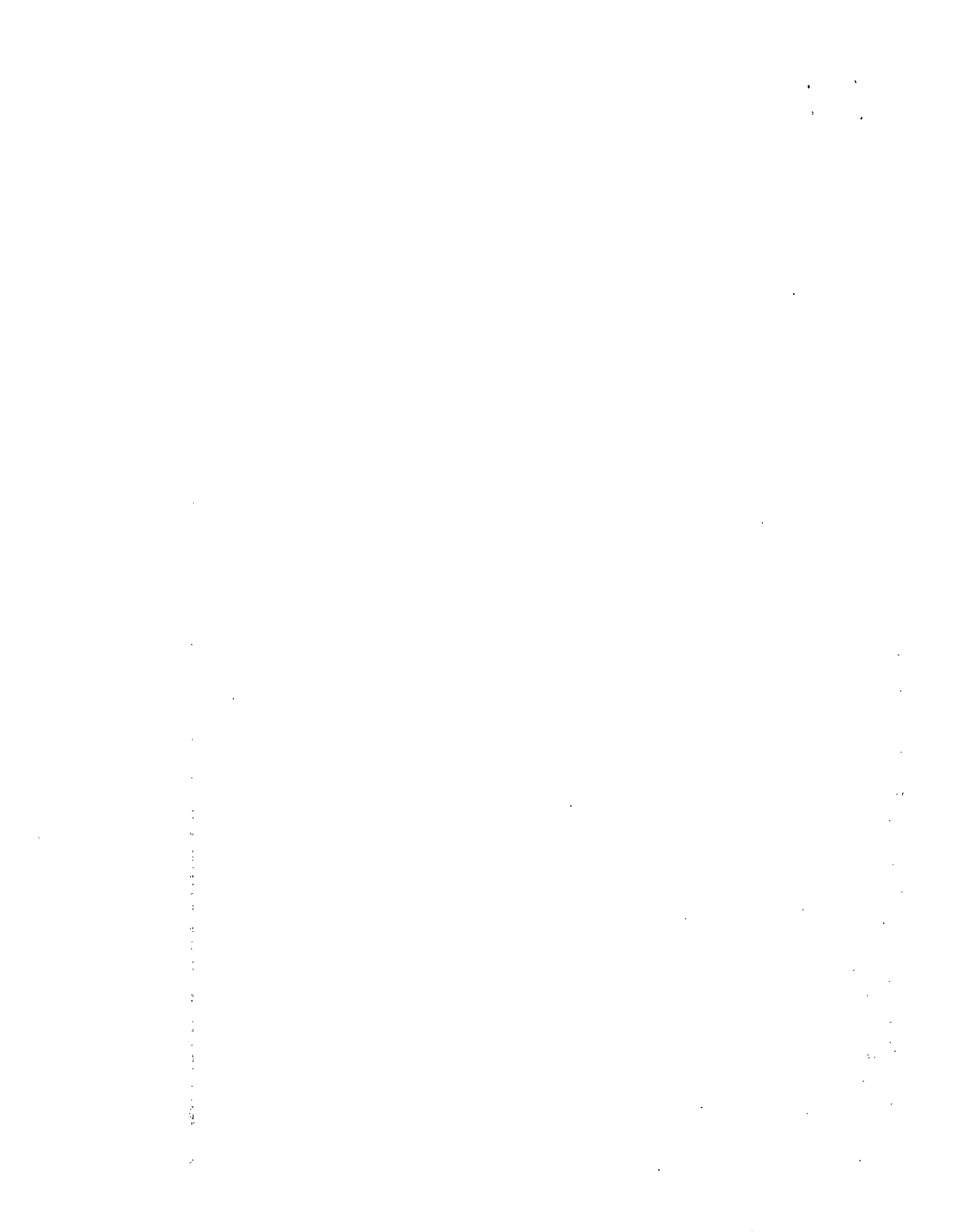
by Wilbert H. Ammann, GAO General Government Division.

Contact: General Government Division.

Organization Concerned: Organization for Economic Cooperation and Development.

Abstract: A study was presented on the design and use of a

computerized information system for planning the provision of health care services in a large industrial city. The information system can obtain current and future estimates of (1) what is being provided and achieved by an existing health care system, (2) unsatisfied health care needs, (3) the likely costs for additional health care to satisfy those needs, and (4) the likely reductions in illnesses and increases in personal capabilities over a set period of time if those needs were satisfied. Additionally, the essential features of the different data elements in the information system were presented.



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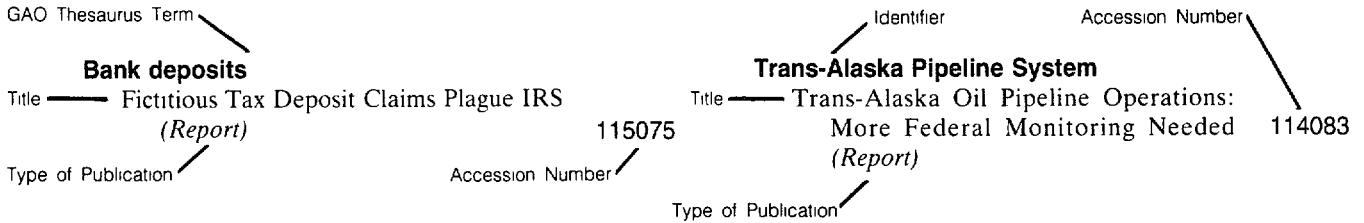
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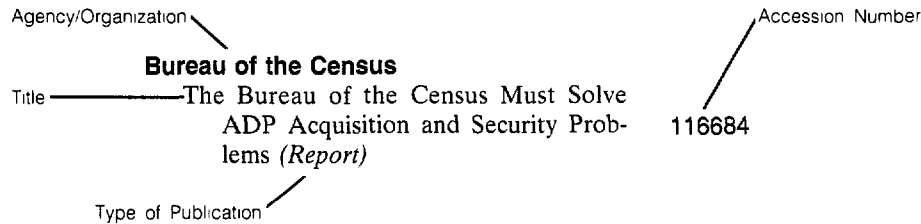
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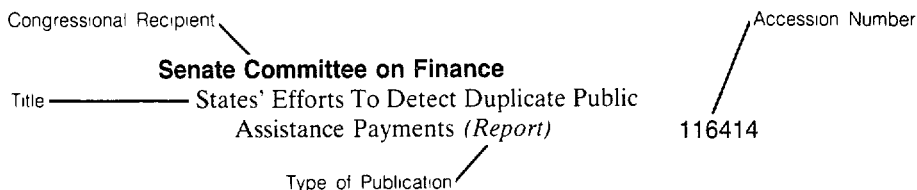
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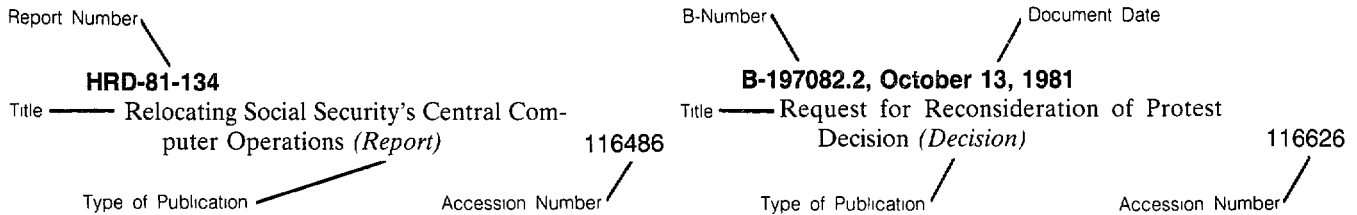
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ABBREVIATIONS COMMONLY USED IN THIS PUBLICATION

In general, the abbreviations used in this publication follow the recommended practices of the *U.S. Government Printing Office Style Manual*. However, the abbreviations used in the Law/Authority Index follow the recommended rules for abbreviations cited in the latest addition of *A Uniform System of Citation*. The following list includes only those abbreviations that do not coincide with the rules cited in the *U.S. Government Printing Office Style Manual* or *A Uniform System of Citation*.

A.F.R.	Air Force Regulation
A.R.	Army Regulation
A.S.P.R.	Armed Services Procurement Regulation
C.G.	Coast Guard
C.M.M.I.	Civilian Manpower Management Instruction
C.P.R.	Army Civilian Personnel Regulation
D.A.C.	Defense Acquisition Circular
D.A.R.	Defense Acquisition Regulation (formerly A S P R)
DLA	Defense Logistics Agency
DODPM	Department of Defense Military Pay and Allowances Entitlements Manual
DOJ	Department of Justice
D.P.C.	Defense Procurement Circular
FAM	Foreign Affairs Manual
FIPS	Federal Information Processing Standards
F.L.R.C.	Federal Labor Relations Council
F.P.M.	Federal Personnel Manual
F.P.M.R.	Federal Personnel Management Regulation
F.P.R.	Federal Procurement Regulation
F.T.R.	Federal Travel Regulation
IAM	Indian Affairs Manual
J.T.R.	Joint Travel Regulation
NAVJAGMAN	Manual of the Judge Advocate General of the Navy
NAVSEAOP	Naval Sea Systems Command Ordnance Publications
N.M.F.C.	National Motor Freight Classification
VAPR	Veterans Administration Procurement Regulation

GAO Division Abbreviations

AFMD¹	Accounting and Financial Management Division
CED	Community and Economic Development Division
EMD	Energy and Minerals Division
FOD	Field Operations Division
FGMSD¹	Financial and General Management Studies Division
FPCD	Federal Personnel and Compensation Division
GGD	General Government Division
HRD	Human Resources Division
ID	International Division
LCD	Logistics and Communications Division
MASAD	Mission Analysis and Systems Acquisition Division
OCG	Office of the Comptroller General
OGC	Office of the General Counsel
OISS	Office of Information Systems and Services
OP	Office of Policy
OPP	Office of Program Planning
PAD	Program Analysis Division
PLRD	Procurement, Logistics, and Readiness Division
PSAD	Procurement and Systems Acquisition Division

¹**FGMSD** was changed to **AFMD** in November 1980

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