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INSPECTOR GENERAL**
U.S. GOVERNMENT PUBLISHING OFFICE

AUDIT REPORT

Inventory Management



Report Number 25-09

July 30, 2025

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**OFFICE of the
INSPECTOR GENERAL**
U.S. GOVERNMENT PUBLISHING OFFICE

Date:

July 30, 2025

To:

Director, U.S. Government Publishing Office

From:

Inspector General

Subject:

Audit Report: Inventory Management, Report Number 25-09

The U.S. Government Publishing Office, Office of the Inspector General, conducted an audit of Inventory Management, Project Number A-2025-001.

We reported one finding and made four recommendations to improve inventory accountability of non-moving items and the timely recording of usage. We made no substantive changes to the final report from the draft based on Management's comments. We included a summary and analysis of Management's comments on page 11, and they are included in their entirety in [Appendix G](#). The planned corrective actions should resolve the issues identified in the report.

We appreciate the cooperation provided by your staff. If you have any questions or need additional information, please do not hesitate to contact Lori Lau Dillard, Assistant Inspector General for Audit, at (202) 512-0318.

NATHAN J. DEAHL
Inspector General

RESULTS IN BRIEF

What We Did

The U.S. Government Publishing Office's (GPO) Inventory Management Department (IMD) is responsible for the receipt, storage, and distribution of paper and material inventory items to the Government Integrated Print Services (GIPS) Business Unit. GIPS produces and distributes products for all three branches of the Federal Government. As of February 6, 2025, GPO tracked 592 inventory items valued at over \$7.2 million in its inventory management system for the GIPS Business Unit.

The OIG Audit Division conducted an audit to assess the effectiveness of GPO's inventory management and identify opportunities for cost savings and program improvements. Our audit focused on non-moving inventory.

Two policies govern controls over inventory management at GPO. GPO Instruction 810.5B, *Organization and Functions of the Board of Survey*, issued in February 1994, stated that IMD is responsible for the review and identification of slow-moving and excess inventory and the subsequent conversion, scrap, or sale of surplus or obsolete inventory. GPO Instruction 810.11B, *Property Management Program*, issued in June 2003, stated that the IMD is responsible for identifying obsolete and unneeded property for possible disposal. IMD is also responsible for monitoring inventory levels of stock items.

What We Recommend

We made four recommendations to address dated inventory management policies, inadequate inventory procedures, non-moving inventory, and inaccurate inventory records.

What We Found

Finding 1. GPO could improve its management of non-moving inventory items. Specifically, IMD employees did not always identify and assess non-moving inventory and ensure that inventory records are aligned with on-hand supplies. We analyzed the 592 GIPS on-hand inventory items and identified 199 non-moving items (133 paper and 66 material items) for observation. Our physical observations confirmed that 155 items were potential excess or obsolete inventory (non-moving inventory), totaling nearly \$304,000. We also observed that the remaining 44 inventory items had usage activity, but the use was not consistently recorded in the system, resulting in GPO's inventory management system being overstated by nearly \$39,000.

This occurred because management did not identify and assess excess or obsolete inventory for action as prescribed in GPO Instruction 810.5B. Also, management has no standard operating procedures to address inventory count for items stored outside of IMD-controlled warehouses.

As a result, GPO is storing a significant amount of non-moving inventory items in limited warehouse space. Also, GPO is potentially losing revenue from selling or recycling some of the 155 non-moving inventory items identified in the audit, valued at nearly \$304,000. Lastly, the absence of an inventory count and the untimely recording of inventory usage for the 44 items resulted in the GPO's inventory management system being overstated by nearly \$39,000. The failure to record inventory usage promptly could cause delays or additional costs to rush-order inventory.

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INTRODUCTION

Objective

This report presents the results of our self-initiated audit of inventory management (Project Number A-2025-001). Our objective was to assess the effectiveness of the U.S. Government Publishing Office's (GPO) inventory management and to identify opportunities for cost savings and program improvements. See [Appendix A](#) for additional information about this audit.

Background

The Agency Support Operations Business Unit's Inventory Management Department (IMD) controls warehouse operations in Washington, DC, and Laurel, MD, in support of GPO operations to produce and distribute products for all three branches of the Federal Government. IMD is responsible for the receipt, storage, and distribution of paper and material¹ inventory items. After inventory items are approved and ordered, IMD receives the assets, inspects them, and verifies their description and quantity against purchase orders. IMD enters the inventory items into the Agency's financial system, GPO Business Information System (GBIS), where each inventory item is assigned a unique property number. Then, IMD distributes inventory items to business units for use. Lastly, IMD validates the item quantities in its inventory count process. See Figure 1.

Figure 1. IMD Inventory Process



Source: OIG-generated based on the conclusions of its audit.

Two policies govern controls over inventory management that are significant to our audit objective.

¹ The GPO Materials category includes both production materials and other general supply material items. We filtered the 3,186 items in the GPO Materials category as of February 6, 2025, using a list of keywords to identify production materials. Keywords for production materials include, but are not limited to, cloth, leather, fabric, buckram, silk, and tassel. We excluded general supply material items in this audit.

- 1) GPO Instruction 810.5B, *Organization and Functions of the Board of Survey*, issued in February 1994, established a Board of Survey to determine optimal inventory levels, maintain proper inventory accountability, and approve the conversion, scrap, or sale of property valued at over \$500. Instruction 810.5B also stated that IMD is responsible for the review and identification of slow-moving and excess inventory and the subsequent conversion, scrap, or sale of surplus or obsolete inventory.
- 2) GPO Instruction 810.11B, *Property Management Program*, issued in June 2003, stated that the IMD² is responsible for identifying obsolete and unneeded property for possible disposal. IMD is also responsible for monitoring inventory levels of stock items, and the economic feasibility of maintaining these items in inventory versus the impact on productivity of the additional time required to purchase items on an as-needed basis.

Our audit scope focused on the management of non-moving³ inventory (such as surplus or obsolete items) approved and ordered for Government Integrated Print Services⁴ (GIPS). As of February 6, 2025, GPO tracked 592 inventory items valued at over \$7.2 million for the GIPS Business Unit. See Table 1.

Table 1. GIPS On-Hand Inventory as of February 6, 2025

Inventory Category	Property Count	GBIS Value
Paper	509	\$ 6,856,376
Materials	83	391,488
TOTAL	592	\$ 7,247,864

Source: OIG analysis of the GBIS on-hand inventory report.

² Formerly the Materials Management Services as stated in GPO Instruction 810.11B.

³ We defined non-moving inventory as those items that showed no activity in GBIS from the fiscal year of last recorded use through February 6, 2025, and the quantity remained the same at the end of each fiscal year in between the two periods.

⁴ Formerly Plant Operations. GPO implemented the new business unit name, Government Integrated Print Services, in January 2025. GIPS produces official publications for all three branches of the Government, such as the daily Congressional Record, Federal Register, Code of Federal Regulations, annual U.S. Government Budget, and legislative bills.

We analyzed the 592 GIPS inventory items and identified 199 non-moving items (133 paper and 66 material items) for observation. We identified the 199 non-moving items by comparing historical GBIS records to the current inventory records (as of February 6, 2025). We classified property items as non-moving if the historic quantity matched the current quantity and no changes were identified between the two periods. For example, GBIS historic on-hand inventory records showed that paper property number 9894.GP was last used in fiscal year (FY) 2016, and the quantity remained the same at the end of each subsequent FY through February 6, 2025. See Table 2 below and [Appendix C](#) for a complete list of 199 items with assigned property numbers.

Table 2. Inventory Items Identified for Observations

Last Recorded Use in FY	PAPER		MATERIALS		TOTAL	
	Property Count	GBIS Value	Property Count	GBIS Value	Property Count	GBIS Value
2015	1	\$ 37	55	\$ 69,158	56	\$ 69,195
2016	3	25,523	1	5,825	4	31,348
2017	6	10,351	1	1,629	7	11,980
2018	5	10,505	1	327	6	10,832
2019	40	46,840	2	3,027	42	49,867
2020	13	17,577	3	4,585	16	22,162
2021	12	15,594	1	67	13	15,661
2022	53	128,952	2	24,477	55	153,429
TOTAL	133	\$ 255,379	66	\$ 109,095	199	\$364,474

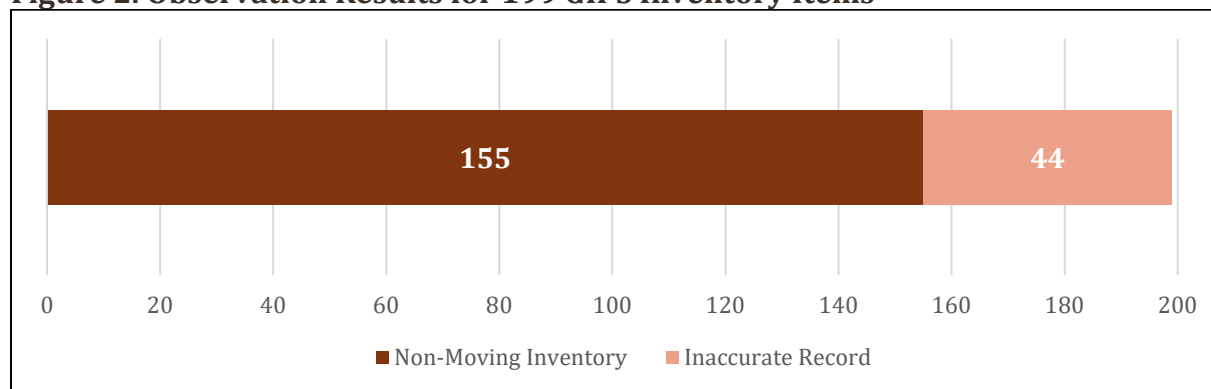
Source: OIG analysis of GBIS inventory management system records as of September 30 for each fiscal year.

AUDIT RESULTS

Finding 1. Management of Production Inventory

GPO could improve its management of inventory items for the GIPS Business Unit. Specifically, IMD did not always identify and assess non-moving inventory and ensure that GBIS inventory records were aligned with on-hand supplies. We teamed with IMD employees to physically observe the 199 GIPS non-moving inventory items identified from our analysis. Our observations confirmed that 155 GIPS inventory items had no activity (non-moving). However, we found usage activity for the remaining 44 GIPS inventory items, but employees did not record the usage in the GBIS inventory management system. See Figure 2. See [Appendix D](#) and [Appendix E](#) for detailed observation results.

Figure 2. Observation Results for 199 GIPS Inventory Items



Source: OIG and IMD physical inventory verification.

This occurred because management did not establish and document detailed standard operating procedures (SOP) to identify and assess excess or obsolete inventory for actions as prescribed in GPO Instruction 810.5B.⁵ In addition, employees informed auditors that the Board of Survey (Board) had disbanded many years ago, or that they did not know about the Board. As a reminder, GPO Instruction 810.5B established a Board of Survey to determine optimal inventory levels, maintain proper inventory accountability, and approve the conversion, scrap, or sale of property valued at over \$500. Finally, management had no SOPs to address inventory count for items stored outside of IMD-controlled warehouses.

As a result, GPO is storing a significant amount of non-moving inventory in limited warehouse space. Also, GPO is potentially losing revenue that could be obtained by selling or recycling some of the 155 non-moving inventory items identified in the audit, valued at nearly \$304,000 in funds which could be put to better use.⁶ Lastly, the absence of an inventory count for on-hand items stored outside of IMD-controlled warehouses and the untimely recording of inventory usage for the 44 items resulted in the GBIS inventory

⁵ Said SOP would supplement GPO Instruction 810.5B.

⁶ The Inspector General Act of 1978, as amended, 5 U.S.C. § 405(a)(5), defines Funds Be Put to Better Use as funds that could be used more efficiently if management implements and completes the recommendation.

management system being overstated by nearly \$39,000. The failure to record inventory usage promptly could cause delays or additional costs to rush-order inventory.

Non-moving Inventory

Our auditors, as well as IMD employees, confirmed that the 155 non-moving inventory items were physically in stock. See Table 3 and [Appendix D](#) for a detailed list.

Table 3. GIPS Non-Moving Inventory Items

Last Recorded Use in FY	PAPER		MATERIALS		TOTAL	
	Property Count	GBIS Value	Property Count	GBIS Value	Property Count	GBIS Value
2015	0	\$ -	43	\$ 48,454	43	\$ 48,454
2016	3	25,523	0	-	3	25,523
2017	6	10,351	0	-	6	103,521
2018	5	10,505	0	-	5	10,505
2019	30	36,125	0	-	30	36,125
2020	9	16,076	1	2,583	10	18,659
2021	8	13,511	1	67	9	13,578
2022	47	116,240	2	24,477	49	140,717
TOTAL	108	\$ 228,331	47	\$ 75,581	155	\$ 303,912

Source: OIG analysis and observations.

Shown in Figure 3 below are examples of five non-moving items from the detailed list of items in [Appendix D](#) that we identified from our analysis and confirmed through observation during February and March 2025:

- **9894.GP:** In 2016, GPO paid over \$23,000 to purchase 29,700 sheets of paper to produce bookmarks for a federal agency. However, GIPS employees stated that the said agency changed its mind and decided on a different paper, so the originally ordered paper remained in stock for over 8 years.
- **125009.GP:** In 2020, GPO purchased 10 paper rolls, weighing 13,168 pounds total, from a “mill run.”⁷ GPO used a small portion of this paper through 2022. As a result, nine paper rolls, weighing 11,851 pounds, valued at \$7,200, remained in stock.
- **62859.GP:** In 2022, GPO paid over \$11,000 to purchase 99,000 sheets of paper. GIPS employees asserted that because the paper was not made in America, they could not use it. Consequently, the paper remained in stock.

⁷ Mill runs are when GPO purchases the entire lot of paper produced by the manufacturer. GPO started this practice during the COVID-19 pandemic to ensure it had enough paper in case of supply chain shortages.

- **206598.GM:** GPO has 3,425 yards of green book cover cloth material in stock, valued at \$16,000, which has had no usage activity since the end of FY 2022.
- **263346.GM:** GPO has 2,570 yards of book cloth in stock, valued at \$10,200, which has had no usage activity since the end of FY 2015.

Figure 3. Non-moving Paper and Material in Stock



Source: OIG photos.

The Government Accountability Office guide to best practices on inventory counts⁸ states that a complete inventory count should include policies and procedures for identifying excess and obsolete inventory. However, management did not establish and document

⁸ *Best Practices in Achieving Consistent, Accurate Physical Counts of Inventory and Related Property*, Report Number GAO-02-447G, issued March 2002.

detailed SOPs for identifying and assessing excess or obsolete inventory for actions to supplement the dated GPO Instruction 810.5B. GPO officials explained that employees would look for old items to dispose of when the Agency needed to make space for new inventory. For example, GPO evaluated old paper items at the beginning of the COVID-19 pandemic when they started buying mill run quantities due to supply chain concerns.

We recognized that GPO could have excess paper or material inventory due to purchase requirements to buy more than needed for mill runs, special orders, and order minimums. However, we believe that by identifying and removing excess and obsolete inventory items in storage, GPO could free up space for new items or decompress current storage areas to make access more efficient. Also, removing excess and obsolete inventory could reduce the time to perform on-hand inventory counts. Lastly, GPO is potentially losing revenue that could be obtained by selling or recycling some of the 155 non-moving inventory items identified in the audit, valued at nearly \$304,000.

Inaccurate Inventory Records

During our inventory of non-moving items, we identified 44 items that the GIPS Business Unit was still using, but employees had not recorded said usage in the GBIS inventory management system. Because of the untimely recording of inventory usage for these 44 items, the GBIS inventory management system was overstated by nearly \$39,000 as of February 6, 2025 (see Table 4 and [Appendix E](#) for an itemized list). For example, GBIS on hand inventory records indicated:

- **13625.GP:** 11,600 white envelopes were in stock. However, GPO employees located only 10,400 white envelopes, a shortage of 1,200, valued at \$154. See Figure 4.
- **54500.GP:** 11,675 pounds of paper rolls, valued at over \$8,000, were stored in the Laurel, MD, warehouse. However, GPO employees could not locate the entire quantity of said paper at IMD-controlled warehouses.

Figure 4. Property 13625.GP



Table 4. Inaccurate Records and Inventory Overstatement in GBIS

Last Recorded Use in FY	PAPER			
	Property Count	GBIS Value	OIG Observed Value	Paper Inventory Overstatement
2015	1	\$ 37	\$ -	\$ 37
2016	0	-	-	-
2017	0	-	-	-
2018	0	-	-	-
2019	10	10,715	1,801	8,915
2020	4	1,501	707	794
2021	4	2,083	1,331	752
2022	6	12,712	2,154	10,558
TOTAL	25	\$ 27,048	\$ 5,992	\$ 21,056

Last Recorded Use in FY	MATERIALS			
	Property Count	GBIS Value	OIG Observed Value	Material Inventory Overstatement
2015	12	\$ 20,704	\$ 9,496	\$ 11,208
2016	1	5,825	2,952	2,873
2017	1	1,629	1,487	142
2018	1	327	-	327
2019	2	3,027	1,112	1,915
2020	2	2,002	546	1,456
2021	0	-	-	-
2022	0	-	-	-
TOTAL	19	\$ 33,514	\$ 15,593	\$ 17,921

Last Recorded Use in FY	TOTAL OVERSTATEMENT	
	Total Property Count	Total Inventory Overstatement
2015	13	\$ 11,245
2016	1	2,873
2017	1	142
2018	1	327
2019	12	10,830
2020	6	2,250
2021	4	752
2022	6	10,558
TOTAL	44	\$ 38,977

Source: OIG analysis of GBIS inventory data and physical observations of on-hand inventory.

Note: Due to different units of measure, item quantity cannot be summarized by fiscal year.

When we inquired about IMD's inventory process, they provided an undated document titled "*Process Narrative: Inventory Paper & Material*" and an unsigned and undated SOP to represent their daily, weekly, and semi-annual inventory procedure document. However, IMD management asserted that their employees do not conduct inventory counts as described in these two documents. For example, instead of using the GBIS inventory management system to generate a list of items not counted in the last 11 to 15 months, as noted in the "Process Narrative" document, IMD management explained that they selectively choose specific locations throughout the year and conduct a 100 percent inventory at the Washington, DC, and Laurel, MD, warehouses. However, IMD management could not provide evidence to support their assertions of a 100 percent inventory count at IMD-controlled warehouses.

Additionally, IMD management asserted that they are not responsible for inventorying material inventory items once they have been transferred out of IMD-controlled warehouses to the GIPS Business Unit. Of the 19 material items with inaccurate records shown in Table 4 above, IMD had transferred 18 material items to GIPS. GIPS management asserted that they do not 1) conduct an inventory of on-hand material items or 2) require said actions in their SOPs. GIPS management added that their employees are required to record material usage in a hard copy logbook for management to review and enter the transaction into the GBIS inventory management system. Based on our audit, GIPS management asserted that they would develop procedures to track their material inventory usage in their logbook.

GAO's guide on best practices states that well-documented physical count policies and procedures are essential to an effective and reliable physical count. Responsible officials should regularly review and revise policies and procedures to reflect changes in the processes and tasks of the physical count to reinforce management's commitment. Finally, up-to-date policies and procedures provide a reliable and credible resource to employees, encourage compliance with management's directions, and form the basis for a reliable physical count process.

Recommendations for the Director, GPO:

Recommendation 1: Review GPO Instructions 810.5B, *Organization and Functions of the Board of Survey*, and 810.11B, *GPO Property Management Program*, for applicability and update or replace them with policies and standard operating procedures that align with the current organizational structure and business operations.

Recommendation 2: Develop and implement comprehensive procedures for conducting inventory counts, regardless of physical storage location. These procedures should include, but not be limited to:

- a. Establish accountability and responsibilities for the overall physical count.
- b. Standardize the frequency of counts and the method of selecting individual items or locations for count.
- c. Document the count and supervisor review.
- d. Assess production paper and materials for obsolete, damaged, and slow-moving items for action.

Recommendation 3: Take appropriate action to pursue potential revenue opportunities for the 155 non-moving inventory items, valued at nearly \$304,000, in funds be put to better use, identified in this audit.

Recommendation 4: Take appropriate action to remedy the \$39,000 overstatement in the inventory management system for the 44 inventory items identified in this audit.

MANAGEMENT’S COMMENTS

Management agreed with the finding, all recommendations, and the monetary impact. See [Appendix G](#) for management’s comments in their entirety.

Regarding recommendation 1, management stated that the IMD Manager reviewed GPO Instruction 810.5B for applicability and updated policies and procedures to align with the current organizational structure and business operations. Also, GPO management will review and update GPO Instruction 810.11B to better align with organizational structure and business operations. The target implementation dates (TID) are October 31, 2025, and January 31, 2026, respectively.

Regarding recommendation 2, management stated that the IMD Manager will develop internal procedures to define roles and responsibilities for the inventory count coordinator, count team leaders, counters, supervisors, and reviewers. Procedures will be defined for count types, pre-count procedures, post-count procedures, finalizations, assessments during counts, and follow-up actions. The procedures will include expectations for counts across all storage locations, including, but not limited to, warehouses, production floors, and stockrooms. The TID is January 31, 2026.

Regarding recommendation 3, management stated that the IMD Manager will work with appropriate business unit managers to review the disposition of the 155 non-moving inventory items. A determination will be made to dispose of, recycle, or sell the items to free up storage space. The TID is January 31, 2026.

Regarding recommendation 4, management stated that the IMD Manager will review the 44 inventory items with inaccurate records and correct the discrepancies. Management also stated that they will establish new management controls and processes in standard operating procedures to avoid future discrepancies. The TID is January 31, 2026.

EVALUATION OF MANAGEMENT’S COMMENTS

The OIG considers management’s comments responsive to recommendations 1 through 4, and the planned corrective actions should resolve the issues identified in the report. All recommendations require OIG concurrence before closure. The OIG requests written confirmation when corrective actions are completed. All recommendations should not be closed until the OIG provides written confirmation that they can be closed.

APPENDICES

Appendix A. Objective, Scope, and Methodology

Our objective was to assess the effectiveness of inventory management and identify opportunities for cost savings and program improvements. Specifically, this audit focused on whether GPO had controls in place to identify and determine the disposition of surplus or obsolete production inventory for the GIPS Business Unit.

To accomplish our objective, we:

- Reviewed applicable GPO policies and procedures related to inventory management.
- Conducted walkthroughs of inventory management processes, including how reports are created in the inventory system.
- Reviewed on-hand inventory reports from FY 2015 through February 2025 to identify non-moving inventory items.
- Conducted a physical inventory of 199 identified non-moving inventory items in storage to verify the accuracy of the inventory records.
- Interviewed relevant personnel in the Agency Support Operations, Government Integrated Print Services, Agency Acquisitions, and Agency Financial Management Business Units.

To identify production paper and material inventory items, we generated on-hand inventory reports for two inventory categories: GPO Paper and GPO Materials. The GPO Materials category included 3,186 items; however, most were general supply items, not production inventory. In order to identify the production materials, we performed an initial review of the list of materials and developed a list of keywords to identify relevant production materials, including cloth, leather, fabric, buckram, silk, tassel, duck, and paper.

To identify non-moving inventory items, we compared historic on-hand inventory reports from FYs 2015 through 2024, as well as through February 6, 2025. Using the keywords identified above, we filtered the report for each year to create a list of production materials for each year. We defined non-moving inventory as those items that showed no activity in GBIS from the fiscal year of last recorded use through February 6, 2025, and the quantity remained the same at the end of each fiscal year between the two periods, as shown in [Appendix C](#). We selected 100 percent of the paper and material items that were identified as non-moving for further review and physical verification in IMD-controlled warehouses.

We conducted this performance audit from October 2024 through July 2025, in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our finding and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our finding and conclusions based on our audit objective. We discussed our observations and conclusions with management on June 25, 2025, and included their comments where appropriate.

Computer-Generated Data

We obtained computer processed data from the GPO GBIS inventory management system. We assessed the reliability of inventory data by interviewing staff responsible for entering data, obtained walkthroughs of how inventory reports are run in the system, and reviewed relevant inventory procedures in prior financial statements audits. We corroborated the audit data with other sources and determined that the data was sufficiently reliable for the purposes of this report.

Internal Controls

We assessed internal controls and compliance with laws and regulations necessary to satisfy audit objectives.

Prior Audit Coverage

The OIG did not identify any prior audits related to this audit's objective within the last 5 years.

Appendix B. Table of Recommendations

Recommendation	Management Response	Status	Return on Investment
Director, GPO:			
1. Review GPO Instructions 810.5B, <i>Organization and Functions of the Board of Survey</i> , and 810.11B, <i>GPO Property Management Program</i> , for applicability and update or replace them with policies and standard operating procedures that align with current organizational structure and business operations.	Concur. TID January 31, 2026.	Open	<p>Nonmonetary – Validate existing processes and improve management controls</p> <p>By implementing this recommendation, GPO can update policies to improve operational effectiveness and efficiencies in inventory management and accountability. Improved controls and processes will enable GPO to better identify and address excess and obsolete inventory and more effectively manage their production inventory overall.</p>
<p>2. Develop and implement comprehensive procedures for conducting inventory counts, regardless of physical storage location. These procedures should include, but not be limited to:</p> <ul style="list-style-type: none"> a. Establish accountability and responsibilities for the overall physical count. b. Standardize the frequency of counts and the method of selecting individual items or locations for count. c. Document the count and supervisor review. d. Assess production paper and materials for obsolete, damaged, and 	Concur. TID January 31, 2026.	Open	<p>Nonmonetary – Improve processes and management controls</p> <p>By implementing this recommendation, GPO can reduce ambiguity for all personnel involved in inventory management and operations by providing clear expectations, and roles and responsibilities. Comprehensive inventory procedures will provide increased assurance that GPO's inventory records are complete and accurate, allowing management to make better informed decisions.</p>

Appendix B Continued

Recommendation	Management Response	Status	Return on Investment
Director, GPO:			
slow-moving items for action.			
3. Take appropriate action to pursue potential revenue opportunities for the 155 non-moving inventory items, valued at nearly \$304,000, in funds be put to better use, identified in this audit.	Concur. TID January 31, 2026.	Open	Monetary impact – Funds be put to better use By implementing this recommendation, GPO can begin selling, recycling, or scrapping non-moving paper and material inventory items and freeing up space in GPO warehouses.
4. Take appropriate action to remedy the \$39,000 overstatement in the inventory management system for the 44 items identified in this audit.	Concur. TID January 31, 2026.	Open	Non-monetary impact – Improve management controls, systems, and processes By implementing this recommendation, GPO can ensure that the on-hand inventory agrees with the official inventory management system record.

Appendix C. Identification of Non-Moving Paper and Material Inventory Items in GBIS

This appendix lists the 199 non-moving paper and material inventory items. Quantities shown in black (*italic*) indicate inventory activity during the fiscal year period. Quantities shown in **red** (bold) indicate that the quantity did not change from the end of the fiscal year through to the current quantity on February 6, 2025, identifying that item as non-moving. For example, property number 94404.GP showed inventory activity in FY 2015. Beginning in FY 2016 through February 6, 2025, the quantity for this property number remained the same at 1,425.

Year of Last Use	No.	GBIS Property Number	Non-Moving Paper Inventory Quantity as of September 30 Each Year										Feb 6, 2025	Total GBIS Value
			2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
2015	1	30422.GP	460	460	460	460	460	460	460	460	460	460	460	\$ 37
2016	2	9894.GP	-	29,700	29,700	29,700	29,700	29,700	29,700	29,700	29,700	29,700	29,700	23,421
	3	94404.GP	<i>1,650</i>	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,382
	4	59447.GP	<i>1,780</i>	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	720
2017	5	43559.GP	<i>9,000</i>	<i>9,000</i>	8,250	8,250	8,250	8,250	8,250	8,250	8,250	8,250	8,250	8,250
	6	96202.GP	-	-	630	630	630	630	630	630	630	630	630	806
	7	42727.GP	-	<i>121,000</i>	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	694
	8	25806.GP	-	-	418	418	418	418	418	418	418	418	418	332
	9	41970.GP	<i>30,000</i>	<i>43,000</i>	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	236
	10	40565.GP	-	-	500	500	500	500	500	500	500	500	500	33
2018	11	26049.GP	-	-	<i>4,750</i>	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	6,355
	12	4865.GP	-	-	-	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	2,335
	13	44085.GP	<i>1,000</i>	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,180
	14	4640.GP	<i>500</i>	<i>500</i>	<i>500</i>	312	312	312	312	312	312	312	312	437
	15	42447.GP	<i>500</i>	<i>6,500</i>	<i>6,500</i>	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	198
2019	16	65200.GP	<i>192,743</i>	<i>150,592</i>	<i>123,585</i>	<i>123,585</i>	110,527	110,527	110,527	110,527	110,527	110,527	110,527	8,278
	17	8799.GP	<i>22,900</i>	<i>23,900</i>	<i>23,900</i>	<i>35,000</i>	24,350	24,350	24,350	24,350	24,350	24,350	24,350	6,863
	18	9298.GP	<i>2,950</i>	<i>2,950</i>	<i>2,950</i>	<i>2,950</i>	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,288
	19	130721.GP	-	<i>15,955</i>	<i>5,440</i>	<i>5,440</i>	5,875	5,875	5,875	5,875	5,875	5,875	5,875	3,224
	20	42377.GP	<i>30,790</i>	<i>29,320</i>	<i>27,320</i>	<i>18,000</i>	13,800	13,800	13,800	13,800	13,800	13,800	13,800	3,077
	21	16264.GP	-	-	<i>8,002</i>	<i>4,884</i>	4,816	4,816	4,816	4,816	4,816	4,816	4,816	2,413
	22	20198.GP	-	-	-	-	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,548
	23	64955.GP	<i>923</i>	<i>34</i>	<i>34</i>	<i>533</i>	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,314

Appendix C Continued

Year of Last Use	No.	GBIS Property Number	Non-Moving Paper Inventory Quantity as of September 30 Each Year										Feb 6, 2025		Total GBIS Value
			2015	2016	2017	2018	2019	2020	2021	2022	2023	2024			
	24	64980.GP	12,934	4,041	4,041	6,239	6,345	6,345	6,345	6,345	6,345	6,345	6,345	6,345	1,307
	25	90069.GP	330	350	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,280
	26	61750.GP	-	46,699	175	6,400	6,350	6,350	6,350	6,350	6,350	6,350	6,350	6,350	1,201
	27	90203.GP	-	-	710	710	740	740	740	740	740	740	740	740	1,103
	28	8787.GP	-	-	-	-	5,350	5,350	5,350	5,350	5,350	5,350	5,350	5,350	1,059
	29	9326.GP	-	11,680	4,111	-	2,937	2,937	2,937	2,937	2,937	2,937	2,937	2,937	939
	30	2280.GP	-	-	2,999	2,999	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	930
	31	71062.GP	-	-	10,667	5,829	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	875
	32	65064.GP	6,313	4,639	4,639	4,639	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	741
	33	53300.GP	487	-	-	-	500	500	500	500	500	500	500	500	680
	34	12215.GP	-	10,000	10,000	8,000	8,250	8,250	8,250	8,250	8,250	8,250	8,250	8,250	660
	35	71063.GP	4,586	3,458	3,458	3,458	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	562
	36	12026.GP	-	7,500	7,500	6,523	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400	530
	37	23294.GP	-	-	854	854	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	442
	38	4633.GP	-	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	440
	39	63321.GP	205	285	502	217	500	500	500	500	500	500	500	500	418
	40	63363.GP	442	425	210	558	512	512	512	512	512	512	512	512	382
	41	4637.GP	300	-	-	-	250	250	250	250	250	250	250	250	371
	42	53054.GP	-	-	-	-	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	344
	43	25805.GP	-	-	411	411	400	400	400	400	400	400	400	400	318
	44	11098.GP	-	183	183	183	200	200	200	200	200	200	200	200	310
	45	63495.GP	-	981	668	1,200	874	874	874	874	874	874	874	874	275
	46	80374.GP	-	9,060	3,288	3,288	3,502	3,502	3,502	3,502	3,502	3,502	3,502	3,502	274
	47	8786.GP	-	-	-	637	650	650	650	650	650	650	650	650	250
	48	7331.GP	10,000	10,000	-	-	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	212
	49	63485.GP	-	-	-	-	655	655	655	655	655	655	655	655	210
	50	65170.GP	7,014	3,353	11,058	2,744	1,945	1,945	1,945	1,945	1,945	1,945	1,945	1,945	180
	51	9121.GP	4,480	716	716	716	500	500	500	500	500	500	500	500	145

Appendix C Continued

Year of Last Use	No.	GBIS Property Number	Non-Moving Paper Inventory Quantity as of September 30 Each Year										Feb 6, 2025		Total GBIS Value
			2015	2016	2017	2018	2019	2020	2021	2022	2023	2024			
	52	91295.GP	-	-	-	-	118	118	118	118	118	118	118	118	117
	53	64984.GP	25,003	25,003	785	785	653	653	653	653	653	653	653	653	115
	54	61616.GP	-	-	802	802	700	700	700	700	700	700	700	700	106
	55	102027.GP	-	-	-	957	760	760	760	760	760	760	760	760	59
2020	56	80363.GP	95,000	108,374	46	104,500	100,477	90,977	90,977	90,977	90,977	90,977	90,977	90,977	7,703
	57	546001.GP	-	-	-	-	-	6,546	6,546	6,546	6,546	6,546	6,546	6,546	5,433
	58	63871.GP	3,934	600	5,500	1,967	7,388	5,500	5,500	5,500	5,500	5,500	5,500	5,500	1,055
	59	2038.GP	-	4,354	4,354	4,354	5,418	6,190	6,190	6,190	6,190	6,190	6,190	6,190	972
	60	64639.GP	-	-	-	-	-	4,000	4,000	4,000	4,000	4,000	4,000	4,000	760
	61	72991.GP	4,000	4,000	12,000	2,000	-	8,000	8,000	8,000	8,000	8,000	8,000	8,000	488
	62	90009.GP	-	-	-	-	-	58	58	58	58	58	58	58	374
	63	56936.GP	10,000	9,000	9,000	9,000	10,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	259
	64	40079.GP	-	-	-	-	500	3,000	3,000	3,000	3,000	3,000	3,000	3,000	155
	65	10753.GP	10	9	8	7	4	3	3	3	3	3	3	3	120
	66	1002100.GP	-	-	-	-	-	100	100	100	100	100	100	100	117
	67	25517.GP	-	-	-	-	-	1,083	1,083	1,083	1,083	1,083	1,083	1,083	103
	68	65201.GP	-	9,638	9,638	9,638	7,481	481	481	481	481	481	481	481	38
2021	69	546003.GP	-	-	-	-	-	4,314	12,629	12,629	12,629	12,629	12,629	12,629	6,859
	70	2992.GP	25,980	25,980	25,728	19,466	19,592	19,316	19,042	19,042	19,042	19,042	19,042	19,042	3,626
	71	13625.GP	13,495	15,995	8,000	11,150	12,000	12,000	11,600	11,600	11,600	11,600	11,600	11,600	1,485
	72	40215.GP	6,000	4,500	5,500	5,500	6,000	1,000	11,000	11,000	11,000	11,000	11,000	11,000	1,262
	73	91430.GP	-	-	-	-	-	-	1,010	1,010	1,010	1,010	1,010	1,010	1,202
	74	92364.GP	-	-	-	-	-	-	200	200	200	200	200	200	362
	75	91431.GP	-	-	-	-	-	-	285	285	285	285	285	285	339
	76	91432.GP	-	-	-	-	-	105	60	60	60	60	60	60	182
	77	40690.GP	1,000	1,000	4,000	6,500	2,500	-	1,500	1,500	1,500	1,500	1,500	1,500	135
	78	8891.GP	-	-	-	-	600	600	290	290	290	290	290	290	79
	79	91434.GP	-	-	-	-	-	917	55	55	55	55	55	55	54

Appendix C Continued

Year of Last Use	No.	GBIS Property Number	Non-Moving Paper Inventory Quantity as of September 30 Each Year										Feb 6, 2025		Total GBIS Value
			2015	2016	2017	2018	2019	2020	2021	2022	2023	2024			
	80	8016.GP	-	-	-	1,500	1,000	750	500	500	500	500	500		9
2022	81	50353.GP	-	-	-	-	-	-	-	161,500	161,500	161,500	161,500		17,765
	82	62859.GP	-	-	-	-	-	-	-	99,000	99,000	99,000	99,000		11,167
	83	9261.GP	36,065	30,825	30,711	30,711	44,593	28,987	28,065	28,063	28,063	28,063	28,063		10,251
	84	80389.GP	-	18,771	18,771	18,771	9,868	9,868	9,868	49,505	49,505	49,505	49,505		9,476
	85	54500.GP	25,016	25,016	25,016	25,016	25,016	25,016	25,016	11,675	11,675	11,675	11,675		8,078
	86	125009.GP	-	-	-	-	-	13,168	13,168	11,851	11,851	11,851	11,851		7,231
	87	64637.GP	-	-	-	-	-	-	-	24,000	24,000	24,000	24,000		5,568
	88	71143.GP	-	-	-	-	155,684	338,129	78,258	51,265	51,265	51,265	51,265		5,328
	89	73441.GP	-	-	-	-	-	-	-	295,000	295,000	295,000	295,000		4,868
	90	63740.GP	35,962	15,711	17,001	11,817	8,974	12,566	35,066	13,074	13,074	13,074	13,074		4,272
	91	80373.GP	-	-	-	-	-	-	-	28,485	28,485	28,485	28,485		3,632
	92	283609.GP	-	-	-	-	-	-	-	29,750	29,750	29,750	29,750		3,454
	93	13374.GP	160,495	232,000	232,000	228,500	227,000	227,000	227,000	187,000	187,000	187,000	187,000		3,042
	94	65101.GP	-	-	-	-	-	-	-	5,200	5,200	5,200	5,200		2,480
	95	43532.GP	-	-	-	-	1,400	1,750	1,750	1,400	1,400	1,400	1,400		2,331
	96	71860.GP	132,530	115,714	147,848	110,758	129,014	62,605	59,605	17,454	17,454	17,454	17,454		2,074
	97	41980.GP	106,000	-	-	-	-	-	5,000	84,500	84,500	84,500	84,500		1,933
	98	65307.GP	52,269	44,607	17,607	19,789	17,158	23,158	23,158	17,845	17,845	17,845	17,845		1,910
	99	12947.GP	345,000	150,000	150,000	150,000	150,000	150,000	150,000	134,985	134,985	134,985	134,985		1,775
	100	63632.GP	-	13,000	12,600	10,845	14,100	14,100	14,100	13,650	13,650	13,650	13,650		1,374
	101	71797.GP	79,751	96,385	9,758	60,762	24,067	24,067	14,067	11,767	11,767	11,767	11,767		1,210
	102	63360.GP	8,080	4,503	2,471	16,000	15,855	15,226	14,626	4,000	4,000	4,000	4,000		1,184
	103	41700.GP	-	-	-	750	4,250	4,250	4,250	10,750	10,750	10,750	10,750		1,140
	104	73148.GP	-	-	-	-	12,000	2,000	2,000	20,000	20,000	20,000	20,000		1,089
	105	62421.GP	-	-	-	-	6,200	6,200	6,200	5,800	5,800	5,800	5,800		1,022
	106	71467.GP	-	-	466	4,966	13,650	13,500	11,850	12,000	12,000	12,000	12,000		1,021
	107	63928.GP	3,911	11,384	10,985	16,820	14,996	15,688	15,688	3,155	3,155	3,155	3,155		946

Appendix C Continued

			Non-Moving Paper Inventory Quantity as of September 30 Each Year											
Year of Last Use	No.	GBIS Property Number	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Feb 6, 2025	Total GBIS Value
	108	4531.GP	-	-	-	-	2,796	2,796	2,796	2,733	2,733	2,733	2,733	872
	109	64535.GP	39,061	39,108	20,911	19,060	19,100	19,100	18,250	5,880	5,880	5,880	5,880	860
	110	11568.GP	4,250	569	6,029	-	-	-	-	1,750	1,750	1,750	1,750	847
	111	42315.GP	-	14,500	13,000	13,000	13,000	12,000	12,000	10,000	10,000	10,000	10,000	828
	112	64734.GP	9,733	8,685	3,843	3,843	3,800	3,800	3,432	3,417	3,417	3,417	3,417	799
	113	63244.GP	10,500	10,500	10,500	20,000	20,346	3,926	3,926	5,700	5,700	5,700	5,700	784
	114	13518.GP	70,000	68,500	68,500	68,500	68,500	68,500	68,500	70,000	70,000	70,000	70,000	769
	115	63171.GP	30,306	33,314	10,522	17,678	8,667	37,951	33,717	2,508	2,508	2,508	2,508	767
	116	43192.GP	-	-	-	-	-	-	2,000	1,500	1,500	1,500	1,500	675
	117	4857.GP	3,000	1,000	1,000	1,000	1,000	1,000	1,000	1,200	1,200	1,200	1,200	640
	118	59104.GP	-	-	-	-	-	1,000	-	6,000	6,000	6,000	6,000	624
	119	8024.GP	-	-	-	-	-	-	-	15,000	15,000	15,000	15,000	585
	120	201981.GP	-	-	-	-	-	-	-	300	300	300	300	569
	121	73270.GP	112,000	112,000	108,000	108,000	104,000	24,000	24,000	40,000	40,000	40,000	40,000	557
	122	64387.GP	11,455	2,500	-	-	-	-	-	2,500	2,500	2,500	2,500	523
	123	73059.GP	8,000	8,000	10,000	-	10,000	10,000	10,000	12,000	12,000	12,000	12,000	516
	124	283608.GP	-	-	-	-	-	4,500	2,250	4,000	4,000	4,000	4,000	440
	125	63129.GP	36,459	21,006	11,327	3,328	2,500	11,697	11,697	1,500	1,500	1,500	1,500	386
	126	283248.GP	-	-	-	-	-	4,500	7,140	7,000	7,000	7,000	7,000	361
	127	42935.GP	5,000	5,000	10,000	4,500	6,700	5,700	5,700	2,000	2,000	2,000	2,000	245
	128	63582.GP	-	-	-	4,845	4,000	4,000	3,540	1,218	1,218	1,218	1,218	181
	129	40054.GP	-	-	-	-	-	-	-	1,000	1,000	1,000	1,000	178
	130	81123.GP	-	-	-	-	-	-	-	556	556	556	556	171
	131	90006.GP	-	-	-	-	-	-	-	150	150	150	150	98
	132	42021.GP	-	-	-	-	1,000	1,000	1,000	500	500	500	500	51
133	8018.GP	-	-	-	-	500	500	500	250	250	250	250	5	
TOTAL \$ 255,379														

Appendix C Continued

Year of Last Use	No.	GBIS Property Number	Non-Moving Material Inventory Quantity as of September 30 Each Year										Feb 6, 2025 Total GBIS Value	
			2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
2015	1	32883.GM	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	\$ 14,880
	2	263346.GM	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	10,198
	3	150568.GM	904	904	904	904	904	904	904	904	904	904	904	4,800
	4	32824.GM	750	750	750	750	750	750	750	750	750	750	750	4,763
	5	19917.GM	650	650	650	650	650	650	650	650	650	650	650	4,304
	6	190560.GM	1,263	1,263	1,263	1,263	1,263	1,263	1,263	1,263	1,263	1,263	1,263	3,322
	7	188476.GM	1,105	1,105	1,105	1,105	1,105	1,105	1,105	1,105	1,105	1,105	1,105	2,502
	8	32751.GM	1,736	1,736	1,736	1,736	1,736	1,736	1,736	1,736	1,736	1,736	1,736	2,472
	9	294985.GM	156	156	156	156	156	156	156	156	156	156	156	1,971
	10	32450.GM	401	401	401	401	401	401	401	401	401	401	401	1,940
	11	17175.GM	428	428	428	428	428	428	428	428	428	428	428	1,599
	12	207322.GM	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	1,572
	13	246891.GM	210	210	210	210	210	210	210	210	210	210	210	1,506
	14	270032.GM	3,440	3,440	3,440	3,440	3,440	3,440	3,440	3,440	3,440	3,440	3,440	1,495
	15	33189.GM	511	511	511	511	511	511	511	511	511	511	511	1,167
	16	17515.GM	600	600	600	600	600	600	600	600	600	600	600	1,159
	17	46485.GM	381	381	381	381	381	381	381	381	381	381	381	917
	18	66222.GM	97	97	97	97	97	97	97	97	97	97	97	754
	19	20150.GM	536	536	536	536	536	536	536	536	536	536	536	741
	20	159239.GM	46	46	46	46	46	46	46	46	46	46	46	688
	21	24457.GM	60	60	60	60	60	60	60	60	60	60	60	615
	22	158607.GM	297	297	297	297	297	297	297	297	297	297	297	578
	23	184331.GM	231	231	231	231	231	231	231	231	231	231	231	494
	24	210820.GM	298	298	298	298	298	298	298	298	298	298	298	493
	25	17027.GM	70	70	70	70	70	70	70	70	70	70	70	487
	26	270075.GM	976	976	976	976	976	976	976	976	976	976	976	400
	27	33120.GM	546	546	546	546	546	546	546	546	546	546	546	333

Appendix C Continued

			Non-Moving Material Inventory Quantity as of September 30 Each Year											
Year of Last Use	No.	GBIS Property Number	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Feb 6, 2025	Total GBIS Value
	28	191329.GM	70	70	70	70	70	70	70	70	70	70	70	298
	29	25844.GM	100	100	100	100	100	100	100	100	100	100	100	275
	30	181871.GM	210	210	210	210	210	210	210	210	210	210	210	215
	31	32972.GM	169	169	169	169	169	169	169	169	169	169	169	202
	32	7293.GP	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	195
	33	17302.GM	87	87	87	87	87	87	87	87	87	87	87	191
	34	269999.GM	500	500	500	500	500	500	500	500	500	500	500	187
	35	24511.GM	72	72	72	72	72	72	72	72	72	72	72	182
	36	214108.GM	86	86	86	86	86	86	86	86	86	86	86	166
	37	19925.GM	127	127	127	127	127	127	127	127	127	127	127	163
	38	270067.GM	340	340	340	340	340	340	340	340	340	340	340	160
	39	20036.GM	118	118	118	118	118	118	118	118	118	118	118	158
	40	32808.GM	7	7	7	7	7	7	7	7	7	7	7	85
	41	33090.GM	409	409	409	409	409	409	409	409	409	409	409	67
	42	199443.GM	26	26	26	26	26	26	26	26	26	26	26	63
	43	217867.GM	259	259	259	259	259	259	259	259	259	259	259	48
	44	239798.GM	70	70	70	70	70	70	70	70	70	70	70	46
	45	291463.GM	9	9	9	9	9	9	9	9	9	9	9	45
	46	75761.GM	212	212	212	212	212	212	212	212	212	212	212	42
	47	32336.GM	44	44	44	44	44	44	44	44	44	44	44	38
	48	20141.GM	30	30	30	30	30	30	30	30	30	30	30	28
	49	33049.GM	43	43	43	43	43	43	43	43	43	43	43	26
	50	177091.GM	6	6	6	6	6	6	6	6	6	6	6	26
	51	32662.GM	35	35	35	35	35	35	35	35	35	35	35	24
	52	42161.GM	1	1	1	1	1	1	1	1	1	1	1	23
	53	112399.GM	40	40	40	40	40	40	40	40	40	40	40	23
	54	112224.GM	40	40	40	40	40	40	40	40	40	40	40	22

Appendix C Continued

			Non-Moving Material Inventory Quantity as of September 30 Each Year											
Year of Last Use	No.	GBIS Property Number	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Feb 6, 2025	Total GBIS Value
	55	112275.GM	176	176	176	176	176	176	176	176	176	176	176	10
2016	56	190144.GM	1,125	1,105	1,105	1,105	1,105	1,105	1,105	1,105	1,105	1,105	1,105	5,825
2017	57	265560.GM	220	220	230	230	230	230	230	230	230	230	230	1,629
2018	58	19763.GM	337	337	337	137	137	137	137	137	137	137	137	327
2019	59	67636.GM	765	765	765	765	325	325	325	325	325	325	325	1,712
	60	32719.GM	221	221	221	221	203	203	203	203	203	203	203	1,315
2020	61	33246.GM	-	-	-	-	-	18	18	18	18	18	18	2,583
	62	33448.GM	442	442	421	421	416	296	296	296	296	296	296	1,510
	63	190047.GM	285	221	221	221	221	216	216	216	216	216	216	492
2021	64	33243.GM	188	188	188	188	170	158	12	12	12	12	12	67
2022	65	206598.GM	3,495	3,495	3,495	3,495	3,495	3,495	3,495	3,425	3,425	3,425	3,425	15,926
	66	17523.GM	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,095	1,095	1,095	1,095	8,551
TOTAL													\$ 109,095	

Appendix D. Detailed List of 155 Verified Non-Moving Items

	No.	GBIS Property Number	Last Recorded Use in FY	Quantity as of Feb 6, 2025	Total On-Hand Value per GBIS
PAPER	1	9894.GP	2016	29,700	\$ 23,421
	2	94404.GP	2016	1,425	1,382
	3	59447.GP	2016	1,500	720
	4	43559.GP	2017	8,250	8,250
	5	96202.GP	2017	630	806
	6	42727.GP	2017	7,500	694
	7	25806.GP	2017	418	332
	8	41970.GP	2017	12,500	236
	9	40565.GP	2017	500	33
	10	26049.GP	2018	5,000	6,355
	11	4865.GP	2018	3,500	2,335
	12	44085.GP	2018	1,000	1,180
	13	4640.GP	2018	312	437
	14	42447.GP	2018	6,000	198
	15	65200.GP	2019	110,527	8,278
	16	8799.GP	2019	24,350	6,863
	17	42377.GP	2019	13,800	3,077
	18	16264.GP	2019	4,816	2,413
	19	64980.GP	2019	6,345	1,307
	20	90069.GP	2019	1,000	1,280
	21	61750.GP	2019	6,350	1,201
	22	90203.GP	2019	740	1,103
	23	8787.GP	2019	5,350	1,059
	24	9326.GP	2019	2,937	939
	25	2280.GP	2019	3,000	930
	26	71062.GP	2019	4,800	875
	27	65064.GP	2019	4,750	741
	28	53300.GP	2019	500	680
	29	12215.GP	2019	8,250	660
	30	71063.GP	2019	3,600	562
	31	12026.GP	2019	6,400	530
	32	23294.GP	2019	1,000	442
	33	4633.GP	2019	1,000	440
	34	63321.GP	2019	500	418
	35	63363.GP	2019	512	382
	36	4637.GP	2019	250	371
	37	53054.GP	2019	4,000	344
	38	25805.GP	2019	400	318
	39	63495.GP	2019	874	275

Appendix D Continued

	No.	GBIS Property Number	Last Recorded Use in FY	Quantity as of Feb 6, 2025	Total On-Hand Value per GBIS
PAPER	40	7331.GP	2019	8,000	212
	41	9121.GP	2019	500	145
	42	64984.GP	2019	653	115
	43	61616.GP	2019	700	106
	44	102027.GP	2019	760	59
	45	80363.GP	2020	90,977	7,703
	46	546001.GP	2020	6,546	5,433
	47	63871.GP	2020	5,500	1,055
	48	64639.GP	2020	4,000	760
	49	72991.GP	2020	8,000	488
	50	56936.GP	2020	25,000	259
	51	40079.GP	2020	3,000	155
	52	10753.GP	2020	3	120
	53	25517.GP	2020	1,083	103
	54	546003.GP	2021	12,629	6,859
	55	2992.GP	2021	19,042	3,626
	56	40215.GP	2021	11,000	1,262
	57	91430.GP	2021	1,010	1,202
	58	91431.GP	2021	285	339
	59	40690.GP	2021	1,500	135
	60	8891.GP	2021	290	79
	61	8016.GP	2021	500	9
	62	50353.GP	2022	161,500	17,765
	63	62859.GP	2022	99,000	11,167
	64	9261.GP	2022	28,063	10,251
	65	80389.GP	2022	49,505	9,476
	66	125009.GP	2022	11,851	7,231
	67	64637.GP	2022	24,000	5,568
	68	71143.GP	2022	51,265	5,328
	69	73441.GP	2022	295,000	4,868
	70	63740.GP	2022	13,074	4,272
	71	80373.GP	2022	28,485	3,632
	72	283609.GP	2022	29,750	3,454
	73	13374.GP	2022	187,000	3,042
	74	65101.GP	2022	5,200	2,480
	75	43532.GP	2022	1,400	2,331
	76	71860.GP	2022	17,454	2,074
	77	41980.GP	2022	84,500	1,933
	78	65307.GP	2022	17,845	1,910
	79	12947.GP	2022	134,985	1,775
	80	71797.GP	2022	11,767	1,210

Appendix D Continued

	No.	GBIS Property Number	Last Recorded Use in FY	Quantity as of Feb 6, 2025	Total On-Hand Value per GBIS
PAPER	81	63360.GP	2022	4,000	1,184
	82	73148.GP	2022	20,000	1,089
	83	62421.GP	2022	5,800	1,022
	84	71467.GP	2022	12,000	1,021
	85	63928.GP	2022	3,155	946
	86	4531.GP	2022	2,733	872
	87	64535.GP	2022	5,880	860
	88	11568.GP	2022	1,750	847
	89	42315.GP	2022	10,000	828
	90	64734.GP	2022	3,417	799
	91	13518.GP	2022	70,000	769
	92	43192.GP	2022	1,500	675
	93	4857.GP	2022	1,200	640
	94	59104.GP	2022	6,000	624
	95	8024.GP	2022	15,000	585
	96	73270.GP	2022	40,000	557
	97	64387.GP	2022	2,500	523
	98	73059.GP	2022	12,000	516
	99	283608.GP	2022	4,000	440
	100	63129.GP	2022	1,500	386
	101	283248.GP	2022	7,000	361
	102	42935.GP	2022	2,000	245
	103	63582.GP	2022	1,218	181
	104	40054.GP	2022	1,000	178
	105	81123.GP	2022	556	171
	106	90006.GP	2022	150	98
	107	42021.GP	2022	500	51
	108	8018.GP	2022	250	5
MATERIALS	1	32883.GM	2015	1,538	14,880
	2	263346.GM	2015	2,570	10,198
	3	32824.GM	2015	750	4,763
	4	32751.GM	2015	1,736	2,472
	5	32450.GM	2015	401	1,940
	6	17175.GM	2015	428	1,599
	7	246891.GM	2015	210	1,506
	8	270032.GM	2015	3,440	1,495
	9	33189.GM	2015	511	1,167
	10	46485.GM	2015	381	917
	11	66222.GM	2015	97	754
	12	20150.GM	2015	536	741
	13	159239.GM	2015	46	688
	14	24457.GM	2015	60	615

Appendix D Continued

	No.	GBIS Property Number	Last Recorded Use in FY	Quantity as of Feb 6, 2025	Total On-Hand Value per GBIS
MATERIALS	15	184331.GM	2015	231	494
	16	210820.GM	2015	298	493
	17	17027.GM	2015	70	487
	18	33120.GM	2015	546	333
	19	191329.GM	2015	70	298
	20	25844.GM	2015	100	275
	21	181871.GM	2015	210	215
	22	32972.GM	2015	169	202
	23	7293.GP	2015	2,500	195
	24	17302.GM	2015	87	191
	25	269999.GM	2015	500	187
	26	24511.GM	2015	72	182
	27	214108.GM	2015	86	166
	28	19925.GM	2015	127	163
	29	270067.GM	2015	340	160
	30	20036.GM	2015	118	158
	31	32808.GM	2015	7	85
	32	33090.GM	2015	409	67
	33	199443.GM	2015	26	63
	34	217867.GM	2015	259	48
	35	239798.GM	2015	70	46
	36	291463.GM	2015	9	45
	37	32336.GM	2015	44	38
	38	177091.GM	2015	6	26
	39	32662.GM	2015	35	24
	40	112399.GM	2015	40	23
	41	42161.GM	2015	1	23
	42	112224.GM	2015	40	22
	43	112275.GM	2015	176	10
	44	33246.GM	2020	18	2,583
	45	33243.GM	2021	12	67
	46	206598.GM	2022	3,425	15,926
	47	17523.GM	2022	1,095	8,551

Summary of Non-Moving Items:

	Count	Value
Paper	108	\$ 228,331
Materials	47	75,581
TOTAL	155	303,912

Appendix E. Detailed List of 44 Verified Items with Inaccurate Records

	No.	Item	Last Recorded Use in FY	GBIS Quantity as of 2/6/25	Total On-Hand Value per GBIS	What We Found	Difference (Quantity)	Total Inventory Overstatement
PAPER	1	54500.GP	2022	11,675	\$ 8,078	-	11,675	\$ 8,078
	2	9298.GP	2019	3,000	3,288	-	3,000	3,288
	3	130721.GP	2019	5,875	3,224	-	5,875	3,224
	4	20198.GP	2019	1,800	1,548	276	1,524	1,311
	5	63171.GP	2022	2,508	767	-	2,508	767
	6	63632.GP	2022	13,650	1,374	6,500	7,150	720
	7	64955.GP	2019	1,200	1,314	600	600	657
	8	201981.GP	2022	300	569	-	300	569
	9	90009.GP	2020	58	374	-	58	374
	10	92364.GP	2021	200	362	-	200	362
	11	63244.GP	2022	5,700	784	3,200	2,500	344
	12	2038.GP	2020	6,190	972	4,500	1,690	265
	13	91432.GP	2021	60	182	-	60	182
	14	65170.GP	2019	1,945	180	-	1,945	180
	15	13625.GP	2021	11,600	1,485	10,400	1,200	154
	16	91295.GP	2019	118	117	-	118	117
	17	1002100.GP	2020	100	117	-	100	117
	18	41700.GP	2022	10,750	1,140	10,000	750	80
	19	8786.GP	2019	650	250	450	200	77
	20	91434.GP	2021	55	54	-	55	54
	21	65201.GP	2020	481	38	-	481	38
	22	30422.GP	2015	460	37	-	460	37
	23	11098.GP	2019	200	310	183	17	26
	24	63485.GP	2019	655	210	600	55	18
	25	80374.GP	2019	3,502	274	3,288	214	17
MATERIALS	1	190560.GM	2015	1,263	3,322	-	1,263	3,322
	2	190144.GM	2016	1,105	5,825	560	545	2,873
	3	188476.GM	2015	1,105	2,502	-	1,105	2,502
	4	294985.GM	2015	156	1,971	-	156	1,971
	5	207322.GM	2015	3,999	1,572	-	3,999	1,572
	6	33448.GM	2020	296	1,510	40	256	1,306
	7	32719.GM	2019	203	1,315	9	194	1,256
	8	17515.GM	2015	600	1,159	-	600	1,159
	9	67636.GM	2019	325	1,712	200	125	659
	10	19763.GM	2018	137	327	-	137	327
	11	19917.GM	2015	650	4,304	615	35	232
	12	270075.GM	2015	976	400	528	448	184
	13	190047.GM	2020	216	492	150	66	150
	14	265560.GM	2017	230	1,629	210	20	142
	15	150568.GM	2015	904	4,800	879	25	133

Appendix E Continued

	No.	Item	Last Recorded Use in FY	GBIS Quantity as of 2/6/25	Total On-Hand Value per GBIS	What We Found	Difference (Quantity)	Total Inventory Overstatement
	16	158607.GM	2015	297	578	276	21	41
	17	75761.GM	2015	212	42	20	192	38
	18	20141.GM	2015	30	28	-	30	28
	19	33049.GM	2015	43	26	-	43	26

Summary of Inaccurate Records

	Count	Overstatement
Paper	25	\$ 21,056
Material	19	17,921
TOTAL	44	\$ 38,977

Appendix F. Acronyms and Abbreviations

FY	Fiscal Year
IMD	Inventory Management Department
GBIS	GPO Business Information System
GIPS	Government Integrated Print Services
GPO	Government Publishing Office
SOP	Standard Operating Procedures
TID	Target Implementation Date

Appendix G. Management's Comments

Management's comments, in their entirety, are presented on the next three pages.

MEMORANDUM

Date: July 25, 2025
To: Inspector General
Subject: Agency Response to the OIG Draft Report on the Inventory Management Audit dated June 26, 2025

Thank you for the opportunity to offer the Agency's response to the OIG Draft Report on the Inventory Management audit dated June 26, 2025.

In General

The Inventory Management Audit evaluated the Agency Support Operations (ASO) Quality Control and Inventory Management Department (QC&IMD) inventory control processes, non-moving inventory, and inaccurate inventory records. The audit identified key areas for improvement, including policy and directive updates, inventory management and control procedures, and data and metrics accuracy.

This response outlines the Agency's commitment to implementing necessary inventory management improvements and ensuring accountability. The outlined actions align with best practices, improve the inventory process, and enhance overall inventory control effectiveness.

Agency Response to Recommendations in the Draft Report

Recommendation 1

Review GPO Instructions 810.5B, Organization and Functions of the Board of Survey, and 810.11B, GPO Property Management Program, for applicability and update or replace them with policies and standard operating procedures that align with the current organizational structure and business operations.

GPO concurs with this recommendation.

The QC&IMD Manager reviewed the GPO Instruction 810.5B, Organization and Functions of the Board of Survey (signed February 7, 1994) for applicability and updated or replaced the associated policies and standard operating procedures to align with the current organizational structure and business operations. This GPO Instruction 810.5B is currently under review with the Agency Administrative Services. This recommendation will be completed by October 31, 2025.

The GPO Instruction 810.11B, GPO Property Management Program (signed June 6, 2003), will be updated to better align with the current organizational structure and business operations. This recommendation will be completed by January 31, 2026.

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Recommendation 2

Develop and implement comprehensive procedures for conducting inventory counts, regardless of physical storage location. These procedures should include, but not be limited to:

- a. Establish accountability and responsibilities for the overall physical count.*
- b. Standardize the frequency of counts and the method of selecting individual items or locations for count.*
- c. Document the count and supervisor review.*
- d. Assess production paper and materials for obsolete, damaged, and slow-moving items for action.*

GPO concurs with this recommendation.

The QC&IMD Manager will develop internal standard operating procedures (SOPs) to define roles, responsibilities for the inventory count coordinator, count team leaders, counters, supervisors, and reviewers. Additionally, procedures will be defined for count types, pre-count procedures, post-count procedures, finalizations, assessments during counts, and follow-up actions. These SOPs will establish clear expectations for supervisors and the count team for conducting inventory counts applicable across all storage locations (warehouses, production floors, stockrooms, etc.). These procedures will ensure accuracy, accountability, and alignment with best practices for inventory control and asset management. This recommendation will be completed by January 31, 2026.

Recommendation 3

Take appropriate action to pursue potential revenue opportunities for the 155 non-moving inventory items, valued at nearly \$304,000 in funds be put to better use, identified in this audit.

GPO concurs with this recommendation.

The QC&IMD Manager will work with the appropriate Business Unit managers and review the disposition of the 155 non-moving inventory items. For each item, a determination will be made (disposal, recycle, or sale) to free up storage space. This recommendation will be completed by January 31, 2026.

Recommendation 4

Take appropriate action to remedy the \$39,000 overstatement in the inventory management system for the 44 inventory items identified in this audit.

GPO concurs with this recommendation.

The QC&IMD Manager will review the 44 inventory items listed in the inventory management system and correct the discrepancies. The Agency will establish new management controls and processes and document them in an SOP to avoid future discrepancies between the on-hand inventory and the inventory management system records. This recommendation will be completed by January 31, 2026.

MEMORANDUM

Page 3

Thank you again for the opportunity to provide the Agency's input on this product from your office. The Agency spent approximately 25 hours preparing this response. If you have any questions, please contact me.



HUGH NATHANIAL HALPERN

cc: **Deputy Director**
Chief of Staff
General Counsel