



Office of Audits
Office of Inspector General
U.S. General Services Administration

Alert Memorandum: GSA Is Impeding Oversight of Its COVID-19 Activities


Memorandum Number A201018-4
January 15, 2021



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TO: ALLISON BRIGATI
ACTING ADMINISTRATOR (A)

FROM: CAROL F. OCHOA 
INSPECTOR GENERAL (J)

SUBJECT: GSA Is Impeding Oversight of Its COVID-19 Activities
Memorandum Number A201018-4

The purpose of this alert memorandum is to notify you of Agency actions that have impeded the Office of Inspector General's (OIG's) oversight of the General Services Administration's (GSA's) COVID-19 activities.

In performing oversight of GSA's COVID-19 activities, the GSA OIG initiated two projects: the *Monitoring of GSA Activities in Response to the Coronavirus Disease 2019* and the *Audit of PBS's Coronavirus Disease 2019 Communication and Cleaning Procedures*. In response to this oversight, GSA established a new centralized review and approval process for responses to all audit team inquiries. This process has compromised the integrity of information provided by GSA personnel, and has delayed and limited the audit team's access to requested information. As a result, oversight of GSA's response to this important public health and safety issue has been impeded.

Background

On April 2, 2020, the OIG initiated a project to monitor GSA activities in response to the nationwide public health emergency resulting from COVID-19 and GSA's implementation of the Coronavirus Aid, Relief, and Economic Security Act. As a result of concerns identified during monitoring, the OIG initiated the *Audit of PBS's COVID-19 Communication and Cleaning*

Procedures on May 7, 2020. The objectives of this ongoing audit are to determine whether PBS: 1) notified building occupants of confirmed COVID-19 cases, and 2) cleaned and disinfected impacted space in accordance with Centers for Disease Control and Prevention and PBS guidance in order to limit exposure and transmission of COVID-19 in buildings under its jurisdiction, custody, or control. We informed GSA of these projects and our intention to work on an expedited basis.

After the OIG began its oversight, GSA engaged the audit team through the PBS audit liaisons and the newly created COVID-19 Audit Liaison Team (CAL Team). Traditionally, PBS audit liaisons communicate with OIG Audit Senior Management about on-going audits and may participate in entrance and exit conferences. The PBS audit liaisons include two PBS personnel: a Senior Advisor and a Program Analyst.

The CAL Team was created by the GSA Administrator, Deputy Administrator, and Chief of Staff on April 15, 2020. The CAL Team was originally comprised of four people:

- Amy Haseltine, the Director of GSA’s Quality Service Management Office for Civilian Human Resource Transactions and NewPay Program Management Office;
- The Executive Director for the Office of the Deputy Administrator;
- The Deputy Associate Administrator for Congressional and Intergovernmental Affairs; and
- A General Attorney from the Office of General Counsel.

According to the Chief of Staff, the CAL Team was, “... a small team of senior executives and managers ... to help us coordinate and efficiently respond to COVID-19 engagements with your office. Our goal is to minimize the burden on front-line officials who are working overtime to respond to the current crisis while at the same time maintain our high standards for responsiveness to OIG inquiries.”

In an April 28, 2020, meeting with the audit team, the CAL Team similarly stated that its role was to coordinate GSA’s audit response to audit engagements related to COVID-19, and to connect the audit team to appropriate GSA personnel. The CAL Team stated that its intent was not to impede or influence employees from engaging with the OIG. However, the CAL Team requested to be copied on all OIG correspondence with GSA personnel and to be notified when the OIG interviewed GSA personnel. The OIG declined these requests because these practices would compromise confidentiality and impair our oversight.

Purpose of OIG COVID-19 Oversight

The purpose of the OIG’s on-going oversight is to provide expedited audit results so that the Agency can act in a timely manner to address compelling public health issues in the midst of the pandemic. For example, on September 3, 2020, the OIG issued *Alert Memorandum: Concerns*

*Regarding PBS's Communication and Cleaning Procedures for Coronavirus Disease 2019 (COVID-19) Exposures.*¹

The Alert Memorandum notified PBS leadership that during the survey phase of the OIG's *Audit of PBS's Coronavirus Disease 2019 Communication and Cleaning Procedures*, we found that PBS did not always receive timely notice of COVID-19 incidents from building occupants and did not always provide timely notification of confirmed COVID-19 cases. In addition, because PBS did not have a standard inspection process for COVID-19 cleaning and disinfection services, it did not have assurance that contractors are cleaning and disinfecting space in accordance with PBS and Centers for Disease Control and Prevention guidance. We urged PBS to take immediate action to address these issues pending completion of our ongoing audit.

GSA Is Impeding Oversight of Its COVID-19 Activities

GSA is impeding oversight of its COVID-19 activities. It established a centralized review and approval process of all OIG audit inquiries that has compromised the integrity of information provided by GSA personnel. This process has caused frequent and unnecessary delay, and likely has had a chilling effect on PBS employees' responses. The OIG audit team has little assurance that the responses provided to our inquiries are complete, accurate, and reliable. Additionally, GSA has attempted to restrict and limit the audit team's access to information and resources. Taken together, these actions have impeded the audit team's ability to identify areas of GSA's COVID-19 pandemic response that should be improved to protect the health of GSA's tenants, employees, contractors, and visitors.

GSA established a centralized review and approval process of all audit team inquiries that has compromised the integrity of information provided by GSA personnel.

Typically, audit teams communicate directly with GSA personnel to perform the majority of their audit work. However, for the OIG's COVID-19 oversight, GSA established a centralized review and approval process of all audit team inquiries. This process has compromised the integrity of the information provided by GSA personnel and provides little assurance that the responses to our inquiries are complete, accurate, and reliable.

The centralized review and approval process requires all PBS personnel to report all OIG inquiries to the PBS audit liaisons and the CAL Team and to provide a proposed response including supporting documentation for their review and approval before responding to the audit team. This approval process often includes multiple layers of management review, including the PBS audit liaisons, the CAL Team, lawyers from the Office of General Counsel, and senior management.

Further, through GSA's centralized review process, PBS employees were coached or instructed to modify proposed responses to audit team inquiries in order to receive

¹ Alert Memorandum A201018-2.

approval and clearance to send the responses to the audit team. This process deviates significantly from traditional audit work, where PBS personnel communicate directly with OIG audit teams with minimal involvement from audit liaisons, management, and counsel.

The PBS Senior Advisor/Audit Liaison announced the implementation of the review and approval process in a series of emails to PBS leadership and personnel as shown below:

June 5, 2020 email to the PBS Assistant Commissioner for Facilities Management and Services Programs: “For future – all COVID responses should go to the COVID Audit Liaison team (...). They approve our responses and make sure we are providing consistent information”

June 12, 2020 email to PBS Senior Leadership, National PBS Chiefs of Staff, and PBS Audit Points of Contacts: “I've heard from many of you (thank you) that the IG is requesting explanations and documents related to building cleaning where there were confirmed cases. This request is being sent typically to the COVID PM in your region.

In attempt to organize this request as it will need to go through the COVID Audit Liaison (CAL) team, please do the following:

- 1) Do not provide the information to the auditors
- 2) Please download a PDF of the audit request and the requested documents in your region's folder in this COVID [Building] Cleaning folder.

The auditors requested [by close of business] June 17, but it needs to go through the CAL team first ([REDACTED] and I will coordinate) so I will work with them to seek an extension, but please work to gather the data in the meantime.”²

June 17, 2020 email to a PBS Regional Commissioner: “We are working with the CAL team to review the responses now (most are already done). We will follow up with the regions with any additional questions we have. The IG is concerned about CAL team involvement - I think to ensure validity of the responses and that we won't ‘sanitize’ the response (that's not our intention).

Once the CAL team and PBS audit team review and approve the responses, we will let our POCs from the regions know they are cleared and they will send the response to the IG. The IG has concerns with CAL

² Non-Senior Executive Service personnel names have been redacted from this memorandum.

team reviewing, organizing and sending all the responses so CAL team is meeting with [the Administrator's office] to discuss the process going forward for other audit requests but that is what we decided today."

Although the PBS Senior Advisor/Audit Liaison stated that the intent of the review and approval process was not to sanitize the responses that is what occurred. Under the centralized review and approval process, PBS employees were coached to change their responses and in some cases, were provided with a revised response to submit to the audit team.

Below are three examples that demonstrate how PBS employees changed their responses due to the centralized review and approval process.

In the first example, a PBS employee provided conflicting responses to an audit team inquiry into whether PBS had performed an inspection to verify that the cleaning services relating to a COVID-19 exposure were performed as required by the contract's statement of work.

The PBS employee's initial response stated:

No. Staff was on [telework] at the time. Visual inspection was completed.

The PBS employee subsequently sent a revised response, in which they noted that "... the first (response) was sent in error" and revised their response to:

Yes, building management staff performed visual inspections the next day.

Records show that this response was revised at the direction of the PBS Program Analyst/Audit Liaison. This change is significant in the context of the question since the scope of work required the contractor to use specialized cleaning techniques for COVID-19. To determine whether the contractor adhered to these specialized requirements, the cleaning services should have been observed as they were performed, not through an after-the-fact visual inspection. The second answer distorts whether an inspection of the actual services was performed.

In the second example, the PBS Senior Advisor/Audit Liaison directed a change to a PBS employee's response. The audit team had asked the following question: "Does your region have guidance on how to review and approve quality control plans and pandemic plans? If so, please provide the guidance."

The PBS employee's draft response submitted for review and approval was:

The region has a Pandemic Plan Submittal Checklist.

The PBS Senior Advisor/Audit Liaison directed the PBS employee to replace this language with:

The COR reviews the submitted [Quality Control Plan] and [Pandemic Plan], offers comments (if any), then recommends approval or recommended changes.

After receiving the direction from the PBS Senior Advisor/Audit Liaison, the employee submitted the revised language and a copy of PBS's national Pandemic Plan Submittal Checklist as supporting documentation. However, this response failed to answer the audit team's question as to whether guidance existed at the regional level on how to review and approve quality control plans and pandemic plans.

Finally, in the third example, GSA drafted standard language for PBS employees to include in their responses to the audit team. This included standard language in response to our audit questions related to PBS's quality control and assurance process for COVID-19 cleaning procedures, notice to the general public of COVID-19 confirmed cases in facilities under GSA's control, and potential personally identifiable information (PII) breaches.

For example, when the audit team sought to determine whether PBS notified the general public, visitors, and contractors about a sampled COVID-19 incident, the PBS Program Analyst/Audit Liaison wrote the following in an email to the PBS point of contact who was preparing a response:

██████████ - if there is no new documentation, you are cleared to reply to the OIG with the standard response (if you haven't already):

The PBS Facility Notification Process states that the GSA Facility Manager or Lease Administrator is required to notify GSA contractors, U.S. Marshals Service Court Security Officers and Federal Protective Service guards. Visitors and Venders (sic) are to be notified as applicable and practicable. The guidance does not include a requirement to notify the general public. We have already provided all available notification documents in previous requests for this incident.

This response, which was drafted by PBS's Office of Facilities Management, fails to provide incident specific detail. Instead, this response only provides policy information. The PBS point of contact provided this standard response to the audit team, but omitted the last sentence regarding notification documents and did not provide any additional documentation.

The PBS Program Analyst/Audit Liaison also distributed this language to the PBS points of contact for other sampled incidents, who then provided identical or similar responses. In the majority of the responses provided, the points of contact did not include any additional documentation.

The centralized review and approval process for all OIG inquiries has compromised the integrity of information provided by GSA personnel. This process often involves review and approval by the CAL Team, PBS Audit Liaisons, GSA Counsel, and senior management, and as a result, likely has a chilling effect on employee responses. Further, responses are often revised and scrubbed during this process before employees receive approval to submit them to the OIG. As a result, there is little assurance that responses are complete, accurate, and reliable.

GSA has delayed the release of information needed to conduct oversight of GSA's COVID-19 activities.

GSA has been delaying information that the OIG has requested to oversee GSA's COVID-19 activities. In general, the information that the audit team has requested has been delayed since GSA instituted its centralized review and approval process. In one instance discussed below, GSA took more than 2 months to provide the information the audit team requested after uncovering a potential breach of PII during the audit.

During our audit oversight, we uncovered a potential breach of PII related to confirmed COVID-19 cases in GSA buildings. In September 2020, we found that in reporting a confirmed case of COVID-19, a tenant agency provided an employee's PII, including their name and related medical information. However, GSA did not have a valid need to know this information. We reported this incident as a potential PII breach to GSA's IT Security Engineering Division. Subsequently, we identified two additional potential breaches in our fieldwork sample.

On October 1, 2020, we notified the PBS Senior Advisor/Audit Liaison of the three potential breaches. During the call, the PBS Senior Advisor/Audit Liaison disclosed that they had identified a fourth potential breach. At the end of the call, we requested information on the potential breaches. Despite our repeated follow-up attempts, PBS only provided incomplete information and the following standardized response:

The [Initial Agency Response Team (IART)]³ interviewed those involved in this incident and following the meeting asked those who received a copy of the email containing PII to delete it from their active inbox in order to decrease the risk of any potential unauthorized disclosure in the future. GSA IT will continue to have access to the email through Google

³ According to *GSA Information Breach Notification Policy* (GSA Order 9297.2C CIO CHGE 1, March 27, 2019), the IART is responsible for, among other things, analyzing reported breaches to determine whether an actual breach occurred, the scope of the information breached, and the potential impact the breached information may have on individuals and on GSA.

vault. If there is a confirmed, continuing business need to disseminate the email, we also advised individuals that they may save the email to a local drive with the PII redacted. Please note that to date, neither Regional staff involved, PBS audit team, nor the IART have identified any inappropriate or unauthorized disclosures of PII during the response to this COVID incident.

GSA opened an incident response ticket on September 30, 2020 for a potential PII incident involving Region 1 and subsequently consolidated the other regional incidents under this ticket. PBS has notified the IART of other potential PII incidents, and the IART is processing all potential PII incidents involving COVID-19 notifications under the same ticket. The PBS audit response team initially notified the IART of the ... incident on or about 10/2, and provided the IART the full set of requested information on or about 10/9.

After further follow up by the audit team, GSA provided the requested information on December 27, 2020. However, the delay of over 2 months to provide this information was unreasonable and impeded our oversight of GSA's COVID-19 activities.

GSA sought to restrict the audit team's access to information necessary for COVID-19 oversight.

GSA has also taken actions to limit the audit team's access to information and resources. When the audit team initiated its work in April 2020, it requested access to a number of sources of COVID-19 guidance and information in order to begin monitoring PBS's response efforts.

On April 13, 2020, the PBS Senior Advisor/Audit Liaison emailed links to a number of PBS COVID-19 resources, including the PBS COVID-19 Situation Report. This electronic document details the current status and actions taken by PBS in its COVID-19 response efforts and contains live links to current COVID-19 internal guidance, policies, and statistics. The PBS Senior Advisor/Audit Liaison stated that the emailed links were best to use since the guidance could change and some documents were updated daily. However, in an email dated May 15, 2020, a Program Analyst in GSA's Emerging Leaders Program notified PBS officials of concerns about the audit team's access to COVID-19 information, stating:

I am reaching out because we have noticed that links on the Internal COVID-19 site are viewable by people outside of PBS, namely the OIG. I can begin to review who has access to each of the documents on the site and restrict access to only those users. However, I would need some assistance in identifying exactly who should have access and who should not.

Simply, the documents include link sharing and need to be turned off. We should require users from outside of PBS to request access versus just being able to view documents because they have the links on the site.

Although the audit team had been given access to documents and specifically told to use the links, records show that subsequent to the Program Analyst's email, GSA management raised concerns about the audit team's access to the internal COVID-19 site. In an email later that day, the PBS Senior Advisor/Audit Liaison wrote:

The [Administrator's office/GSA Senior Leadership] and Dan [Mathews, PBS Commissioner] have expressed concerns that the IG has access to all these documents but we realize a lot of PBS employees need access. Definitely want to change to view rather than edit access (I would think). We are trying to see if we could limit access to PBS employees only too.

On May 15, 2020, PBS revoked the audit team's access to the PBS COVID-19 Situation Report. It should be noted that based on the information available, none of the GSA officials involved expressed concerns that the audit team had access to information that it was not entitled to or that the information would have a negative impact on GSA; the only concern raised was that the audit team had access to the information.

After the audit team discovered that its access to the *PBS COVID-19 Situation Report* had been revoked, it alerted PBS management and requested that the access be restored. PBS officials responded that they would "look into it." The audit team made several subsequent attempts to regain access.

When the audit team inquired about who made the decision to revoke access and why, the PBS Program Analyst/Audit Liaison personnel provided the following response, "PBS leadership asked the Audit Team, led by [REDACTED] (who is copied here), to assess internal controls of its google docs and to ensure those google docs have appropriate access controls in place." Eventually, after determining that providing access to the *PBS COVID-19 Situation Report* was less burdensome than providing the same information to the audit team through other means, PBS restored the audit team's access to the situation reports.

The actions described above demonstrate that GSA has been working to limit, rather than facilitate, the audit team's access to information needed for our ongoing audit.

Conclusion

GSA is impeding the oversight of its COVID-19 activities. It established a centralized review and approval process of all OIG audit inquiries that has compromised the integrity of information provided by GSA personnel. This process has caused frequent and unnecessary delay, and likely has had a chilling effect on PBS employee responses. The OIG audit team has little assurance

that the responses provided to our inquiries are complete, accurate, and reliable. Additionally, GSA has attempted to restrict and limit the audit team’s access to information and resources. Taken together, these actions have impeded the audit team’s ability to identify areas of GSA’s COVID-19 pandemic response that should be improved to protect the health of GSA’s tenants, employees, contractors, and visitors.

GSA Comments

On January 12, 2021, we transmitted the draft memorandum to the former Administrator and requested that GSA identify any information that should be withheld based on claims of privilege or factual inaccuracies. In the former Administrator’s response, dated January 13, 2021, she defended the work of the CAL Team, but neither made any claims of privilege nor offered any new or compelling information to refute our findings. Accordingly, we did not make changes to the alert memorandum.

In her response, the former Administrator wrote that GSA “was already planning to disband the CAL Team.” While we view plans to disband the CAL Team as a positive step, we believe that any centralized review and approval process is an impediment to our oversight of its COVID-19 activities. We will continue to work with GSA management to ensure that we have the timely and unrestricted access to GSA personnel and information necessary to conduct our audit oversight.

The former Administrator’s response is included in its entirety as an attachment.

Compliance Statement

This alert memorandum complies with the Council of Inspectors General on Integrity and Efficiency’s Quality Standards for Federal Offices of Inspector General. The related ongoing audit, when completed, will comply with generally accepted government auditing standards.

Audit Team

This assignment was managed out of the Southeast Sunbelt Region Audit Office and conducted by the individuals listed below:

Nicholas Painter	Regional Inspector General for Auditing
Arthur Edgar	Audit Manager
Alenda Blackwell	Auditor-In-Charge
Renee Davis	Auditor

Memorandum Distribution

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Acting GSA Deputy Administrator (AD)

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Chief Financial Officer (B)

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Assistant Inspector General for Auditing (JA)

Director, Auditing Planning, Policy, and Operations Staff (JAO)

Attachment – GSA Administrator’s Response to Draft Alert Memorandum Number A201018-4



The Administrator

January 13, 2021

The Honorable Carol F. Ochoa
Inspector General
General Services Administration
1800 F Street, NW
Washington, DC 20405

Dear Inspector General Ochoa:

Thank you for sharing your Draft Alert Memorandum A201018-4 ("Draft Alert") regarding GSA's efforts to support engagement with the Office of the Inspector General ("OIG") on COVID-19-related matters. I write to address some of the assertions in your Draft Alert, which do not accurately describe GSA's tremendous efforts to respond to OIG and other oversight requests, while not diverting resources from the agency's important role in protecting human life during a global pandemic.

As discussed in the Draft Alert, GSA established a small team of senior executives and managers called the COVID-19 Audit Liaison Team ("CAL Team") to help coordinate and efficiently respond to COVID-19 engagements with the OIG, as well as requests from congressional committees, GAO, and other oversight authorities. As you know, GSA has enhanced its existing audit liaison team and, therefore, was already planning to disband the CAL Team at the conclusion of this Administration. GSA's goal was, and continues to be, to minimize the burden on frontline officials who are working overtime to respond to the current crisis, while at the same time maintaining the agency's high standards for responsiveness to OIG and other oversight inquiries.

GSA is fully committed to meeting the spirit and intent of the Inspector General Act and ensuring accurate and precise responses to OIG inquiries. Indeed, the Draft Alert identifies several instances in which the OIG received more complete and accurate responses as a result of the CAL Team's work. Ensuring that the OIG receives complete and accurate information does not constitute improper "coaching," as asserted in the Draft Alert. GSA rejects the suggestion in the Draft Alert that it should furnish incomplete or inaccurate information to the OIG because (i) it would be faster to do so or (ii) such information appeared in an initial draft response, but was later determined to be incomplete or incorrect. GSA also rejects the ill-considered suggestion that the

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agency should have diverted resources from the agency's efforts to protect human life in order to speed-up responses to voluminous oversight requests.

The Draft Alert inaccurately asserts that GSA took steps "to limit the audit team's access to information and resources." Notably, GSA has completed responses to approximately 36 of the 38 OIG inquiries and requests related to COVID-19 and is actively engaged with the OIG on the remaining open requests. GSA's responses to OIG requests have included responsive documents and access to systems, as appropriate, and in all cases were designed to provide the most accurate information possible. To the extent access limitations existed for certain working or draft documents, it was to ensure that information was complete and accurate prior to being transmitted to the OIG. It is also inaccurate to assert that GSA audit liaison teams were responsible for any delays in providing information to the OIG regarding potential PII breaches. These potential PII breaches and the gathering of information related to each incident were handled by GSA's Initial Agency Response Team (IART). The PBS audit liaisons provided assistance to the IART during this process. The CAL Team routinely conveyed the importance of meeting GSA's responsibilities under the Inspector General Act and reiterated its commitment to ensuring access to people and information in its communications with the OIG's COVID-19 team.

GSA is incredibly proud of its robust response to the COVID-19 pandemic, and it has always sought to respond to pandemic-related oversight requests in a timely fashion, while not detracting from the agency's important work to ensure the health and safety of GSA employees and others who visit GSA properties. The CAL Team played an important role in this herculean effort. That being said, OIG engagements have provided GSA with the opportunity for it to understand and refine its internal management, oversight, and implementation of COVID-19 response activities. GSA will continue to learn from these experiences and refine its approach to ensure meaningful results on behalf of the American people. GSA will also continue its commitment to ensuring thoughtful, accurate, and precise responses to audit community inquiries, as well as ensuring strong internal control practices are built into the fabric of its policies and practices and adhered to in a routinized fashion.

Thank you again for the opportunity to review your Draft Alert and provide comments.

Sincerely,



Emily W. Murphy
Administrator
U.S. General Services Administration