

- (a) Provision of more comprehensive information as a basis for management decisions.
- (b) Increased accuracy of data.
- (c) Better and more timely reports.
- (d) Improved management control.
- (e) Standardization of procedures on a nationwide basis.
- (f) Operational savings.
- (g) Reductions in paperwork.

30. What is your estimated dollar cost for the completion and operation of the basic parts of your management information system?
We do not have any data available from which to estimate the developmental costs of our management information systems.

31. At what level is the determination made concerning what is needed in the management information system?

The content of GSA's management information systems is determined by the appropriate head of service or staff office as the principal user. The details regarding system content are developed cooperatively by affected operating officials and technical staff.

E. Internal auditing

32. Do you have a centrally organized internal audit system within your agency which operates independently of department and agency operations?

Yes. Auditing in GSA is a central office function. There are 10 audit field offices—one located in each region, which reports directly to the Deputy Director of Management Investigations and Review (Audits).

33. Is your internal audit staff made up of persons with experience in accounting and auditing?

Yes. Our audit staff consists solely of trained, experienced, professional auditors. All the auditors are classified in the civil service series 510, which is the professional accounting and auditing series. About 24 percent of all our auditors are CPA's and about 39 percent of our supervisory auditors are CPA's. About 83 percent of our auditors are college graduates.

34. Is the scope of review by the internal audit staff limited in any way?

No. The auditors determine the scope of each audit based on the application of generally accepted accounting and auditing principles and practices. The scope of each audit is determined by the relative importance of the activity, existing internal controls, past audit findings, and similar circumstances.

35. Are all reports and recommendations of the internal audit staff submitted in full directly to the head of the agency?

Yes. All internal audit reports are prepared for and submitted to the Administrator.

36. Is the audit staff responsible to or subject to direction by any official who is also primarily responsible for an activity which might be audited?

Yes; however, GSA orders prescribe that the Director of Management Investigations and Review prepares and signs all audit reports independent of the Assistant Administrator for Administration. The Assistant Administrator for Administration in no way controls the scope, the performance of the audit, or the preparation and transmittal of reports that relate to his activities.

37. Are the personnel assigned to the internal audit function adequately protected from recriminations and arbitrary personnel action that might result from an adverse effect of their reports upon other agency employees?

Yes. Except for planning, scheduling and broad supervision, auditing operates independently within GSA. The audit reports are prepared and signed by the Director of Management Investigations and Review and do not identify individual auditors who have performed the work. In most instances, it would be difficult for an operating official to identify the auditor responsible for an unsatisfactory complimentary comment or report. Also the organization of the audit group is such that it would be impossible for an operating official to take any action against an auditor even if he was able to identify the individual.

38. Are all reports and recommendations of the internal audit staff available to the Comptroller General and to appropriate congressional committees?

Yes.

F. Automatic data processing

39. Do you have a central organization in your agency which is responsible for ADP management?

The central GSA organization responsible for ADP management is the Federal Supply Service, Office of Automated Data Management Services.