Office of
INSPECTOR GENERAL

Audit Report

Review of Advisory and Assistance Services and of Data Provided to the Federal Procurement Data System

Report No. IG-04-91

March 1991
March 7, 1991

Review of Advisory and Assistance Services and of Data Provided to the Federal Procurement Data System

The Office of Inspector General has completed the first annual review of advisory and assistance services and of data provided to the Federal Procurement Data System (FPDS). The review is mandated by the Budget and Accounting Act of 1921, as amended, 31 U.S.C. 1114(b). The purpose of the review was to evaluate the effectiveness of the Commission's management controls over advisory and assistance services, to ensure the accuracy and completeness of the information provided to the FPDS on contracted advisory and assistance services, and to provide advance justifications for advisory and assistance services to Congress with the annual budget submission.

The law requires that the Inspector General or comparable agency official conduct this review annually to be submitted with the agency's budget justification. Such reviews were not done by a comparable agency official prior to the establishment of this office, and due to other scheduling priorities, we did not conduct a review last year. As the first effort, this is a baseline review from which progress will be measured in the future.

We calculated that the Commission spent approximately $89,791 on advisory and assistance services in fiscal year 1990. Over half of this amount was a contract for auditing services and nearly another fourth was for a U.S./Mexico Free Trade Agreement Model. A list of all procurements for advisory and assistance services that we identified is provided in the attachment to this report.

During our review, we found that the Commission had established management and accounting controls over advisory and assistance services, although improvements are recommended in some areas, such as preparing Checklists and recording information on contract
actions in the procurement and accounting systems (pages 3 to 5). We identified one contract for over $25,000 for audit services that was not, but should have been, classified and reported as advisory and assistance services and also found that contract modifications were not being properly reported (page 6). No requests for advisory and assistance services were identified in the budget process and, therefore, information on such services was not included in the Commission's budget for fiscal year 1991 as required (page 7).

Based on the above findings, we recommend that the Director, Office of Administration:

- Improve management controls by 1) obtaining an automated system for recording contract actions; and 2) establishing policies that purchase requisitions can only be coded as advisory and assistance services if a Checklist is attached and that accounting reports of advisory and assistance services will be periodically reconciled with the Procurement Division (page 5);

- Report the contract actions for auditing services as advisory and assistance services to the FPDS as well as identify and report all modifications to contracts for over $25,000, and amend quarterly FPDS reports as necessary (page 6); and

- Modify the budget process in order to identify advisory and assistance services (page 7).

The Acting Director, Office of Administration agreed with our findings and recommendations. He has completed some corrective actions and has plans to implement the remaining corrective actions. The Acting Director's comments are presented in their entirety as an appendix to the report.

Jane E. Altenhofen
Inspector General
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Attachment - ITC Advisory and Assistance Services in FY 1990

Appendix - Memorandum from Acting Director, Office of
             Administration, dated March 4, 1991, on Draft Report
INTRODUCTION AND SCOPE

The Office of Inspector General has completed the first annual review of advisory and assistance services and of data provided to the Federal Procurement Data System (FPDS). This review is mandated by the Budget and Accounting Act of 1921, as amended, 31 U.S.C. 1114(b). The purpose of the review was to evaluate the effectiveness of the Commission's management controls over advisory and assistance services, to ensure the accuracy and completeness of the information provided to the FPDS on contracted advisory and assistance services, and to provide advance justifications for advisory and assistance services to Congress with the annual budget submission.

Our review was conducted in November and December 1990. The field work was performed at Commission headquarters in Washington, D.C. in the Office of Administration, particularly in the Offices of Finance and Budget, Management Services, and Personnel. We evaluated the Commission's efforts to comply with legal requirements to submit budget information on consulting services, guidance issued by the Office of Management and Budget (OMB) in Circular No. A-120, Guidelines Issued for the Use of Advisory and Assistance Services, dated January 4, 1988, and Chapter 304 of the Federal Personnel Manual (FPM) on Employment of Individual Experts and Consultants, dated January 22, 1982.

We reviewed Commission policies and procedures for preparing the Commission's annual budget submission to Congress, reviewing and approving requests for advisory and assistance services, reporting related data to the FPDS, and maintaining a system to account for and monitor the costs of advisory and assistance services. We interviewed staff and officials responsible for carrying out these procedures. We also examined contract actions and purchase orders executed in Fiscal Year (FY) 1990, quarterly reports submitted to the FPDS for FY 1990, internal management reports, and the Commission's annual budget submissions to Congress.

The Procurement Division classified nine purchase orders issued in FY 1990 as advisory and assistance services. These purchase orders totalled $37,885 in obligations, a small portion of the Commission's total procurement obligations of $1,052,211. No contract actions over $25,000 were classified as advisory and assistance services. No consultants or experts were hired under personnel authority by the Commission during FY 1990.

This review was performed in accordance with applicable generally accepted government auditing standards. Accordingly, the review included an examination of internal controls and other auditing procedures that were considered necessary under the circumstances.
In summary, OMB Circular A-120 defines advisory and assistance services as those services acquired from non-governmental sources by contract or by personnel appointment to support or improve agency policy development, decision-making, management, and administration, or to support or improve the operation of management systems. Such services may take the form of information, advice, opinions, alternatives, conclusions, recommendations, training, and direct assistance. A good deal of judgement is required in classifying items as advisory and assistance services due to the complexity of the definition.

Advisory and assistance services evolved from an earlier category called "consulting services". Another term derived from the earlier category is "consultants and experts". Both terms are still frequently used although they are technically a subset of advisory and assistance services.

Federal agencies are required to apply special controls to the acquisition of advisory and assistance services in accordance with guidelines set forth in OMB Circular No. A-120 and FPM Chapter 304. In July 1988, the Chairman designated the Director, Office of Administration as the agency official responsible for overseeing the acquisition of advisory and assistance services. The Director, Office of Administration subsequently notified the Commission and Office Directors of new procedures for requesting such services.

New controls were instituted, including a requirement that an "Advisory Assistance Services Checklist" be completed and accompany requests for such services. All requests for advisory and assistance services, regardless of value, must be certified by the Chief of Procurement and the Director, Office of Management Services as complying with Federal Acquisition Regulations and OMB Circular A-120. Requests up to $25,000 must be approved by the Director, Office of Administration. The Chairman must approve all requests that exceed $25,000 or occur during the fourth fiscal quarter.

All contract actions for advisory and assistance services valued at over $25,000 and subsequent contract modifications must be reported to the FPDS on SF 279 in accordance with General Services Administration procedures. Advisory and assistance services for under $25,000 do not have to be individually reported to the FPDS.

The Director, Office of Administration submits a weekly report to the Commission that includes data on selected procurement actions. Two categories, Contracts Awarded to Consultants and Experts (regardless of dollar amount) and Contracts Awarded for Economic "Consulting" or Editorial Services (regardless of dollar amount) included advisory and assistance services.
FINDINGS AND RECOMMENDATIONS

We found that the Commission had established management and accounting controls over advisory and assistance services, although improvements are needed in some areas, such as preparing Checklists and recording information on contract actions in the procurement and accounting systems. We identified one contract for over $25,000 for audit services that was not, but should have been, classified and reported as advisory and assistance services and also found that contract modifications were not being properly reported. No requests for advisory and assistance services were identified in the budget process, and, therefore, information on such services was not included in the Commission's budget submission for FY 1991.

MANAGEMENT CONTROLS

In general, we found that the Commission had established management and accounting controls over advisory and assistance services and the Director, Office of Administration had issued guidance to the Commission and staff. However, we found that Advisory Assistance Checklists were not always properly completed, information on contract actions was not on an automated system, and advisory and assistance services were not separately identified in the FY 1990 accounting codes but can be in the new accounting system which is being installed in FY 1991.

Advisory Assistance Services Checklist

The nine procurements identified by the Procurement Division as advisory and assistance services did have the required Checklist on file. However, only two of the Checklists were properly completed.

The Checklist, which is to be submitted with the purchase requisition, has instructions for completion on the top half of the first page. Requestors are told which items to complete and there is even an emphasis on item 4 on planned uses and item 5 on prohibited uses. The instructions also detail the approvals required. Our review of Checklists for nine procurements found:

The Checklists for four fourth quarter procurements were prepared after the end of the FY, two did not indicate the planned use (i.e., in item 4), none indicated the services were not being used improperly (i.e., in item 5), and none were signed by the Director, Office of Administration or the Chairman.
One Checklist applicable to three fourth quarter procurements was not signed by the Director, Office of Management Services or the Director, Office of Administration. The Chairman had not approved the Checklist, but had approved a memorandum requesting the procurements.

The Director, Office of Management Services said that the proper completion of these forms was overlooked in the rush of year end business and other contributing factors. He observed, as we had earlier, that the Checklist requires a much higher level of approval than for other procurement actions. The Commission has the authority to establish the approval requirements on requests for advisory and assistance services, and perhaps would want to review the levels required based on this year's experience.

Contract Information

The contract information was not maintained on an automated system, necessitating file reviews in order to obtain information needed to conduct our review. While adequate information was provided in a timely manner by the Procurement Division, we believe a manual system has many drawbacks. First of all, file searches are time consuming and subject to error or intentional deletion of items. Sometimes, the exact data desired requires too much effort to obtain, and if questions arise on the initial data, another file search may be required for followup.

The Procurement Division had a manual system to record contract awards. A handwritten log was kept in order to identify the sequential contract numbers. Modifications executed during the year were not recorded centrally. This system was considered adequate considering the relatively few contract actions processed every year.

In order to assemble a list of procurements of advisory and assistance services, a Procurement Division employee reviewed the contract files and weekly management reports. All open contracts were identified by manually screening the contract files. A list of all FY 1990 contract modifications would also have required screening the contract files; instead we used the reports submitted to FPDS that identified all contract actions over $25,000.

The Procurement Division has been considering the acquisition of an automated information system for contract actions. This new system should be able to list all contract actions executed during a given time period, identify all open contracts, and list contracts by assigned codes (such as assistance and advisory services).
Accounting System Data

We found that the accounting codes used in FY 1990 did not separately identify expenditures as advisory and assistance services, but appropriate codes are available in the accounting system being implemented in FY 1991. New controls on coding items and reviewing accounting reports will help to ensure procurements are properly classified as advisory and assistance services.

The Office of Finance and Budget is responsible for assigning an accounting code to all approved purchase requisitions. A code was not established for advisory and assistance services, although these would mostly have been recorded in two codes: 25025 "Other Services - Consultants" and 25040 "Audit Review Services". These were subsets of a larger category Miscellaneous Services.

The new accounting system that is being implemented in the Commission in FY 1991 has a category for advisory and assistance services. There are four subcategories (codes 2571/2/3&4) that relate to guidance provided in the revised OMB Circular.

We believe two steps would ensure that items were correctly coded as advisory and assistance services. First, 257 codes should only be assigned when a Checklist is attached. In the past, the Checklists were sent with the purchase requisitions to the Office of Finance and Budget. However, the Office of Finance and Budget did not equate the presence or absence of a Checklist as impacting on whether to code the item as advisory and assistance services.

Second, we believe the Procurement Division should periodically review the accounting reports for advisory and assistance services. The Procurement Division received the individual purchase orders with the assigned object class, but did not see the accounting reports that centrally listed all items. These reports were reviewed by the Director, Office of Finance and Budget, as the cost center manager.

Recommendations

We recommend that the Director, Office of Administration:

1. Obtain an automated system for recording contract actions that will provide needed management reports; and

2. Establish policies that purchase requisitions can only be coded as advisory and assistance services if a Checklist is attached and that accounting reports of advisory and assistance services will be periodically reconciled with the Procurement Division.
We found that one contract for over $25,000 for audit services was not, but should have been, classified as advisory and assistance services. As a result, the required justifications and approvals were not obtained and the contract award and subsequent modifications were not properly reported to the FPDS.

OMB Circular No. A-120, paragraph 5.A(3), specifically identifies auditing services as advisory and assistance services. Contract number ITC-CN-90-00003 for auditing services was awarded on February 16, 1990, for $48,739.02. Procurement officials said they were not aware that auditing services were now considered to be advisory and assistance services. Auditing services had not been considered consulting services under the prior OMB guidelines.

Two modifications executed on the contract should also have been reported as advisory and assistance services but were not. The modifications were for deferring a task for a decrease in the award of $22,833.08, and an addition of an optional task with an increase in the award of $26,000. The latter modification was reported to the FPDS but was not coded as advisory and assistance services.

The first modification was not reported to FPDS because the Procurement Division does not report any contract modifications for under $25,000. The FPDS Reporting Manual clearly states that "Contract actions for awards with an anticipated award value over $25,000, including modifications to those awards (for at least $501.), shall be reported". We did not identify how many modifications other than the one on the audit services contract should have been but were not reported.

Recommendations

We recommend that the Director, Office of Administration:

1. Report the contract actions for auditing services as advisory and assistance services to the FPDS;

2. Identify and report all modifications to contracts with anticipated awards of over $25,000; and

3. Amend quarterly FPDS reports as necessary.
BUDGET SUBMISSION

We found that the Commission had not submitted information on advisory and assistance services to Congress in the FY 1991 budget package as required by law. Furthermore, the budget call did not provide instructions on providing this information.

The Budget and Accounting Act of 1921, as amended, 31 U.S.C. 1114 states that the head of each agency shall include in the annual budget justification:

1. Amounts requested for consulting services;
2. The appropriation account from which the amounts are to be paid; and
3. A description of the need for the consulting services, with a list of the major programs requiring those services.

The Director, Office of Finance and Budget said that no information of this nature was included in the FY 1991 budget package because no requests for these services were submitted by Office Directors in response to the annual budget call. In actuality, the request for audit services was submitted, but it was not identified as advisory and assistance services.

The annual budget call requests that Office Directors develop their resource needs and justifications. The call does not request that advisory and assistance services be specifically identified, nor is any guidance provided on what should be identified as advisory and assistance services.

At approximately the same time that the budget call is issued, the Procurement Division makes a call for advanced planning purposes. Virtually the same requests made by Office Directors in their budget submissions are sent to the Procurement Division. Once again, no guidance is provided or request made to identify procurements as advisory and assistance services. Possibly, the Procurement Division could identify advisory and assistance services from the descriptions submitted, but this was not done.

Recommendation

We recommend that the Director, Office of Administration modify the budget process in order to identify advisory and assistance services.
### ITC ADVISORY AND ASSISTANCE SERVICES IN FY 1990

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March 4, 1991

MEMORANDUM

TO: Inspector General
FROM: Acting Director, Office of Administration

SUBJECT: Draft Report, "Review of Advisory and Assistance Services and of Data Provided to the Federal Procurement Data System"

As requested by your memorandum dated February 4, 1991 (IG-O-016), submitted as an attachment to this memorandum is the Office of Administration's response to the subject draft audit report issued on February 1991. In accordance with Section 11 of the USITC Directive 1701, the Commissioners have had an opportunity to comment on the response and the Chairman has approved it. Also attached is Administration's response to the Chairman's request for additional information.

Please call me at 252-1131 or Bill Stuchbery at 252-1135 if you have any questions.

Attachments

cc: Director, Office of Finance and Budget
    Director, Office of Management Services
February 22, 1991

TO: Acting Chairman Brunsdale

FROM: Director, Office of Administration

SUBJECT: Approval of Administration's Comments of the Inspector General's Draft Audit Report: "Review of Advisory and Assistance Services and of Data Provided to the Federal Procurement Data System"

On February 4, 1991, the Inspector General submitted copies of the subject audit to each Commissioner by memorandum (IG-O-016). The IG also requested Administration to review the draft audit report and make comments if necessary. In accordance with Section 11 of USITC Directive #1701, "Audit Policies and Procedures", the Office of Administration has sent its comments in draft to the Commissioners, other than you as Acting Chairman, for review. Commissioners Rohr, Lodwick and Newquist did not have any comments at this time. Confirmation was made with their staff assistants.

This audit contains a number of findings and other conditions which are considered non-material, but where policies and procedures need to be refined or appropriate steps taken to correct the situation.

The Office of Administration agrees with the Inspector General's recommendations, but with the following comments:

1. In the introductory letter, (page 2, first paragraph, last sentence) should read, "No requests for advisory and assistance services were identified in the budget process and, therefore, information on such services was not included in the Commission's budget for FY 1991 as required (page 7)."

2. In the introductory letter, (page 2, last paragraph, last sentence) should read, "The Director said the determination whether a particular expense is to be classified as advisory and assistance services will be made by the Procurement Division, so the Advance Procurement process will be modified to identify such services for inclusion in future budgets"
3. On page 3, the last sentence in the first paragraph should read, "No request for advisory and assistance services were identified in the budget process, and, therefore, information on such services was not included in the Commission's budget submission for FY 1991."

4. On page 3, second paragraph should have, "which is being installed in FY 1991", added to the last sentence.

5. On page 3, third paragraph should read, "The 10 procurements", instead of "The 9 procurements".

6. On page 3, fifth paragraph should read, "The Checklist for four fourth quarter procurements were prepared after the end of the FY, two did not indicate the planned use (i.e. in item 4), none indicated the services were not being used improperly (i.e. in item 5), and none were signed by the Director of Administration or the Chairman."

7. On page 3, last paragraph, second line, "Director of Administrative Services" should read "Director of Management Services".

8. The last paragraph on page 4 should read, "We found that the accounting codes used in FY 1990 did not separately identify expenditures as advisory and assistance services."

9. On page 5, third paragraph, second line, "FY 1990" should read "FY 1991".

Corrective Action Plan

1. Establish an automated system for recording contract actions that will provide needed management reports.

   Due Date: Not later than September 30, 1991

2. Establish policies that purchase requisitions can only be coded as advisory and assistance services if a Checklist is attached and that accounting reports of advisory and assistance services will be periodically reconciled with the Procurement Division.

   Due Date: Not later than September 30, 1991
   (accounting codes have been established)

3. Report the contract actions for auditing services as advisory and assistance services to the Federal Procurement Data System (FPDS).

   Due Date: Not later than February 28, 1991

4. Identify and report all modifications to contracts with anticipated awards of over $25,000.

   Due Date: Completed
5. Amend quarterly FPDS report as necessary.

Due Date: Completed

6. Modify the budget process in order to identify advisory and assistance services.

Due Date: June 3, 1991 (will be completed in the next budget cycle).

In accordance with Section 11 of USITC Directive #1701, submitted herewith are Administration's comments and corrective action plan for your approval before they are sent to the Inspector General and a copy of the draft audit report. Since the IG has set a deadline of March 4, 1991, for receiving a final response, it would be appreciated if you could indicate your approval, or modification, by the close of business Friday, March 1, 1991.

Approved: __________

Modify as follows: ______________________________________

[Signature]
Acting Chairman

3/4/91 Date

Attachment

cc: Director, Office of Management Services
    Director, Office of Finance and Budget
    Director, Office of Personnel
    Inspector General w/o attachment
February 26, 1991

TO: Director, Office of Administration

FROM: Acting Chairman Anne E. Brunsdale


On February 22, 1991, you requested (AD-O-127) my approval on your response to subject audit. Please provide the following information for my consideration:

Corrective Action Plan item #4 - number of modifications approved and reported

Corrective Action Plan item #5 - copy of the amended FPDS report.
February 27, 1991

TO: Acting Chairman Brunsdale

FROM: Director, Office of Administration

SUBJECT: Approval of Administration's Comments of the Inspector General's Draft Audit Report: "Review of Advisory and Assistance Services and of Data Provided to the Federal Procurement Data System"

This is in response to your request of February 26, 1991 for additional information concerning the above subject draft audit report response and corrective action plan. Attached is a copy of the FFDS report which includes all modifications to contracts with anticipated awards of over $25,000, and amends FY 1990 quarterly reports. This report provides documentation of the completion of Items 4 and 5 in Administration's corrective action plan.

Attachment

cc: Director, Office of Management Services
    Director, Office of Finance and Budget
    Director, Office of Personnel
    Chief, Procurement Division
DATA TRANSMITTAL MEMORANDUM

Federal Procurement Data Center
4040 N. Fairfax Drive, Suite 900
Arlington, Virginia 22203

SUBJECT: Submission of FPDS Reports from U.S. International Trade Commission (Agency)

Attached are the quarterly reports for First Quarter, 1991 (Quarter and Fiscal Year)

Check the applicable blocks:
   [ ] 1. Tape (Reel Number _________________________.)
       (Include SF 277)
   [ ] 2. Floppy Disk (No. of disks _________________________.)
   [X] 3. Document (SF 279) (No. of Documents ______ (see attached summary sheet.)
   [ ] 4. Total No. of Records _________________________.
   [X] 5. Total Net Dollars $ See attached summary sheet.
   [ ] 6. No reportable actions this quarter.
   [ ] 7. This Department/Agency is not required to report SF 279 data.

   [X] 1. The report is enclosed.
   [ ] 2. No reportable actions this quarter.
   [ ] 3. This Department/Agency is not required to report SF 281 data.

C. [X] Individual Contract Report for Contracts Exceeding $150,000 for the Purchase of Supplies and Equipment (Non-appropriated funds).
   [X] 1. Document (No. of Documents _________________________.)
   [X] 2. No reportable actions this quarter.
   [ ] 3. This Department/Agency is not required to report foreign trade data.

   [X] 1. The letter is enclosed.
   [ ] 2. No reportable actions this quarter.
   [ ] 3. This Department/Agency is not required to report.

   [X] 1. Total No. of Reports _________________________.
   [X] 2. No reports this quarter.

F. [X] Internal Revenue Service (IRS) Information Returns pursuant to 26 USC 6050M.

   (See Data Transmittal Memorandum - Continuation)

   [ ] 1. The letter report is enclosed.
   [ ] 2. The information is on the ICAR tape.
   [ ] 3. No reportable actions this quarter.

(Signature of Agency Contact)
# ATTACHMENT TO DATA TRANSMITTAL MEMORANDUM

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