GPO

REPORT ON IMPROVING THE EFFECTIVENESS AND EFFICIENCY OF THE GARAGE OPERATIONS

February 2001 **01-02**

Office of Audits

UNITED STATES GOVERNMENT PRINTING OFFICE
OFFICE OF THE INSPECTOR GENERAL

memorandum

DATE: February 21, 2001

REPLY TO:
ATTN OF: Inspector General

SUBJECT: Report on Improving the Effectiveness and Efficiency of the Garage Operations

To: Public Printer

The Office of Inspector General (OIG) has completed a performance audit on the effectiveness and efficiency of the Garage in conducting its operations on GPO motor vehicles, excluding industrial forklift trucks. The audit was conducted from November 1999 through March 2000 and found that, while the Garage has been able to maintain most of the motor vehicles in a serviceable and operational condition, opportunities exist to improve the internal controls over the Garage's operations in accordance with GPO Instruction 825.18A *Internal Control Program.*

The audit identified four findings and made eight recommendations to improve the Garage's internal controls in: (1) procuring motor vehicle parts; (2) documenting vehicle maintenance; (3) accounting for Garage property; and (4) implementing prior audit recommendations.

The Director, Engineering Service, agreed to implement the eight OIG audit recommendations that will provide the opportunities to strengthen the internal controls over the Garage's operations in maintaining motor vehicles in a serviceable and operational condition. (See Appendix VI.)

Mr. Joseph Verch, Supervisory Auditor, Mr. Rod Dahl, Supervisory Auditor, Mr. Jake Williams, Auditor-in-Charge, and Ms. Michele Anderson, Auditor-in-Charge, conducted this audit.

01-02
(323)

I appreciate the cooperation and courtesies extended during the audit by the officials and staff of the: (1) Engineering Service's Garage, Machine Shop, and Planning and Scheduling Section; (2) Materials Management Service's General Procurement Division, Shipment Control Section (Laurel Warehouse Division), and Stores Division; (3) Office of Budget; and (4) the Comptroller's Financial Reporting and Evaluation Section.

ROBERT G. ANDARY

REPORT ON IMPROVING THE EFFICIENCY
OF THE GARAGE OPERATIONS

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U.S. Government Printing Office
Office of the Inspector General
Office of Audits

REPORT ON IMPROVING THE EFFICIENCY OF THE GARAGE OPERATIONS

RESULTS IN BRIEF

The Government Printing Office (GPO) Office of Inspector General has completed a performance audit on the operations of the GPO Garage. The objective of this audit was to evaluate the effectiveness and efficiency of the Garage in conducting its operations on GPO motor vehicles, excluding industrial forklift trucks.

The OIG conducted the audit from November 1999 through March 2000, and found that while the Garage has been able to maintain most motor vehicles in a serviceable and operational condition, opportunities exist to improve the internal controls over the Garage's operations in accordance with GPO Instruction 825.18A *Internal Control Program.*

OIG auditors found that motor vehicle parts: (1) were not always procured timely; (2) became obsolete in inventory; and (3) were not always purchased at the discount price. The OIG auditors also found discrepancies on the property assigned to the Garage, and that six prior audit recommendations from OIG Audit Report Number 91-31, dated April 23, 1991, involving the Garage have not been fully implemented.

Implementation of the current eight recommendations will provide the Director, Engineering Service, with opportunities to strengthen internal controls over the Garage's operations in maintaining motor vehicles in a serviceable and operational condition by assisting the Garage Leader to:

1. Procure motor vehicle parts more timely, efficiently, and economically through the use of a Government credit card;

2. Develop and issue written procedures on vehicle maintenance documentation;

3. Properly maintain all property assigned to the Garage; and

4. Resolve the six prior audit recommendations.

BACKGROUND

The GPO Garage is located in Jackson Alley in the GPO Main Building on North Capitol Street between G and H Streets. The Garage is assigned to the Machine Branch in the Facilities Division under Engineering Service. There are four employees working in the Garage, a Leader and three mechanics.

GPO Instruction 105.1B CH-12 *Organization and Functions of the Government Printing Office* dated September 15, 1993, directs the Garage to perform all motor vehicle and industrial truck maintenance. The Garage performs maintenance on 382 vehicles that GPO currently has in the Washington, D.C. area. These include 57 road vehicles, 175 ride-on forklift vehicles, and 150 walk pallet jacks.

The Garage Leader uses a manual system to record the receipt of supplies and parts for motor vehicles that were ordered from Materials Management Service (MMS) General Procurement Division on 3x5 job cards. A ledger book is also maintained by the Leader to identify supplies and parts for motor vehicles that were received from the inventory of MMS Stores Division. The mechanics manually record the maintenance performed on motor vehicles on GPO Form 684 *Motor Vehicle Work Order Sheets.*

Implementation of GPO Instruction 810.33 *Implementation Plan to Establish a Government Printing Office Motorpool Operation for Motor Vehicle Equipment*, issued in December 8, 1994, should greatly reduce future maintenance activities in the Garage. The Instruction requires future GPO motor vehicles acquisitions, excluding industrial forklift trucks, be leased with full-maintenance agreements.

OBJECTIVE, SCOPE, AND METHODOLOGY

The objective of this audit was to evaluate the effectiveness and efficiency of the Garage in conducting its operations on GPO motor vehicles, excluding industrial forklift trucks. A follow-up was performed on prior audit recommendations that were made from OIG Audit Report Number 91-31, dated April 23, 1991, and titled *Opportunities Exist for Improving the Management of GPO's Motor Vehicle Operations* involving the Garage. GPO Instruction 825.18A *Internal Control Program* was used as a guide to make the evaluation, since the Garage Leader did not have any written operating procedures to perform maintenance on GPO motor vehicles.

As part of the audit, the system of internal controls was also examined and a general testing of key controls to evaluate their appropriateness and effectiveness was conducted. Any material weaknesses identified from this testing are described in the Findings and Recommendations section of this report.

We conducted this audit during the months of November 1999 through March 2000 in accordance with generally accepted Government auditing standards, and included such tests of procedures, operations, and internal controls in place as were considered necessary under the circumstances.

We reviewed:

1. CH-12 to GPO instruction 105.1B *Organization and Functions of the Government Printing Office*, dated September 15, 1993, to identify specific responsibilities for the Garage;

2. GPO Instruction 805.7B *Return to Stores and Disposition and/or Sale of Surplus Accountable Government Printing Office Property*, dated June 25, 1993, to identify the policies and administrative procedures for the return, disposition, and/or sale of surplus accountable GPO property;

3. GPO Instruction 805.12 *Inventory and Cost Accountability of Non-stock Materials and Supplies*, dated October 12, 1973, to review the provisions on the issuance of non-stock materials and supplies from Stores inventories;

4. GPO Instruction 805.27 *Obtaining, Using, and Safeguarding Commercial Credit Cards*, dated May 13, 1991, to review guidelines and procedures for Commercial Credit Card purchases for supplies or services;

5. GPO Instruction 810.10E *Requesting Maintenance or Other Work Performed by Engineering Service*, dated September 23, 1988, to review procedures for requisitioning maintenance and requesting authorization;

6. GPO Instruction 810.11A *Property Management Program*, dated April 16, 1981, to identify specific responsibilities for property and property management;

7. GPO Instruction 810.13A *Control and Accountability of GPO-owned Vehicles*, dated November 16, 1982, to review procedures for control and accountability of GPO-owned transportation vehicles;

8. GPO Instruction 810.26 *Motor Vehicle Management Program*, dated May 5, 1987, to review the policies and standards of GPO's motor fleet;

9. GPO Instruction 810.33 *Implementation Plan to Establish a Government Printing Office Motorpool Operation for Motor Vehicle Equipment*, dated December 8, 1994, to review GPO's motor vehicle program; and

10. GPO instruction 825.18A *Internal Control Program*, dated May 28, 1997, to identify policies, standards, and responsibilities for conducting internal control reviews of GPO.

The audit team performed the following:

- Examined the procuring and storing of motor vehicle parts during Fiscal Year 1999;

- Reviewed the Garage's budget in Fiscal Year 1999;

- Examined the maintenance performed on motor vehicles during Fiscal Year 1999;

- Inventoried the accountable property assigned to the Garage, as of October 1999;

- Reviewed prior OIG audit recommendations made to the Garage in April 1991on GPO motor vehicles; and

- Interviewed management officials and staff from: (1) Engineering Service's Garage, Machine Shop, and Planning and Scheduling Section; (2) Materials Management Service's General Procurement Division, Shipment Control Section (Laurel Warehouse Division), and Stores Division; (3) Office of Budget; and (4) the Comptroller's Financial Reporting and Evaluation Section.

FINDINGS AND RECOMMENDATIONS

1. MOTOR VEHICLE PARTS PROCURED

FINDING

An OIG review of the current system used to procure and store motor vehicle parts found that the internal controls of the system were not always effective or efficient in providing timely maintenance and repairs on motor vehicles, contrary to Standard 2 of GPO Instruction 825.18A:

> "Management controls must provide reasonable assurance and safeguards to protect assets against waste, loss, unauthorized use, and misappropriation. Management controls developed for agency programs should be logical, applicable, reasonably complete, and effective and efficient in accomplishing management objectives."

In particular, the OIG review found motor vehicle parts: (1) were not always procured timely; (2) became obsolete in inventory; and (3) were not always purchased at the discount price.

1. **Procured Timely**

A review of 46 procurement requests of motor vehicle parts ordered by the Garage Leader in Fiscal Year 1999 through Materials Management Service (MMS) found that it took an average of 9.2 working days for GPO's Central Receiving Unit to receive the parts. (See Appendix II.) This did not take into account the approval process time from the Garage Leader's Chief, Facilities Division, and MMS General Procurement Division or the time that parts were at Central Receiving Unit before the Garage Leader actually received the parts. These steps could add additional days to the time the parts were installed in a vehicle.

As a result, motor vehicles were not always available for use until after the parts were received and installed. The OIG could not determine how long motor vehicles were not available because the Garage Leader did not keep records on the time motor vehicles were in the Garage waiting for parts, contrary to Standard 7 of GPO Instruction 825.18A:

> "Transactions should be promptly recorded, properly classified, and accounted for in order to prepare timely accounts and reliable financial and other reports. The documentation for transactions, management controls, and other significant

events must be clear and readily available for examination."

2. **Obsolete Inventory**

   The Garage Leader would often order more of a certain motor vehicle part to ensure an adequate supply in MMS' inventory for future maintenance and repairs. As of November 16, 1999, MMS inventory had 536 different kinds of motor vehicle parts totaling 8,868 individual replacement parts with a value at $38,281. However, 132 or 24.6 percent of the 536 different kinds of motor vehicle parts with a value of $8,531 were for Class 44010, International Trucks that have become obsolete because GPO does not own anymore of these trucks. MMS will dispose of these International Truck parts at a loss of $8,531 to GPO.

   Of the remaining 404 different kinds of motor vehicle parts in MMS' inventory, only 111 different kinds or 27.5 percent were procured, issued, or transferred between December 1998 and November 1999. The results show that the remaining 293 motor vehicle parts (404 – 111 kinds procured in last 12 months) could also become obsolete and be disposed of by MMS at a loss to GPO once older motor vehicles are replaced.

3. **Discounts**

   The current procurement system does not allow the Garage Leader to exchange a used core part (transmissions, starters, and alternators) with the contractor for a new part at a discount cost.

The results of the OIG review identified a need to improve the Garage's internal controls in the current system of procurement and storage of repair parts. The Garage Leader should be provided with a credit card and given the authority to make small vehicle parts purchases at the nearest automotive supply store. A credit card with an approved funding level, as required in GPO Instruction 805.27[1], would allow the Garage Leader to provide effective, efficient, and timely maintenance and repairs on motor vehicles by:

1. Obtaining the motor vehicle parts needed in a timely manner (usually the same day);

2. Reducing the current inventory of motor vehicle parts maintained in MMS' inventory; and

[1] Paragraphs 5a and b of the Instruction authorizes an annual funding of up to $5,000 to obtain maintenance parts and repairs that are essential to the mission providing that each transaction does not exceed $500.

3. Returning core parts that could be rebuilt, such as transmissions, starters, and alternators, at a discount price per part to the contractor.

In addition, MMS' processing of procurement requests for motor vehicle parts from the Garage Leader would be reduced, and the Central Receiving Unit would receive and process fewer vehicle parts in the warehouse.

RECOMMENDATIONS

The Director, Engineering Service, should ensure that the Chief, Facilities Division:

- Obtains a credit card for the Garage Leader to use for procuring motor vehicle parts more timely, efficiently, and economically, when needed, as directed by GPO Instruction 805.27 (0102-01); and

- Develops a system of internal controls for the use of the credit card to ensure compliance with the eight Standards of GPO Instruction 825.18A (0102-02).

MANAGEMENT COMMENTS

The Director, Engineering Service, agreed with the finding and the two recommendations. The Director has begun taking action to acquire a credit card for the Garage Leader from Materials Management Service and procedures have been developed on the use of credit cards. (See Appendix VI.)

2. VEHICLE MAINTENANCE DOCUMENTED

FINDING

The Garage's mechanics were not always documenting the maintenance performed on motor vehicles on GPO Form 684 *Motor Vehicle Maintenance Work Order*. An OIG review of 68 purchase orders of motor vehicle parts ordered in Fiscal Year 1999 for specific GPO vehicles, found that the parts on 24 or 35 percent of the purchase orders were not documented on the GPO Form 684 by the Garage mechanics (See Appendix III.), contrary to Standard 7 of GPO Instruction 825.18A:

> "Transactions should be promptly recorded, properly classified, and accounted for in order to prepare timely accounts and reliable financial and other reports."

The Garage Leader did not develop or issue any written procedures on vehicle maintenance documentation to the mechanics, contrary to Standard 4 of GPO Instruction 825.18A:

> "Managers should ensure that appropriate authority, responsibility, and accountability are defined and delegated to accomplish the mission of the organization...."

The Garage Leader admitted that at least one mechanic did not always complete the GPO Form 684 after maintenance was completed on motor vehicles. This incomplete maintenance documentation did not allow the Garage Leader to determine accurately the actual costs of all maintenance and parts incurred on each GPO motor vehicle. This information is necessary for the Garage Leader to decide whether to keep motor vehicles or to replace them with the purchase or lease of newer models.

On October 19, 1999, the Preventive Maintenance Control (PMC) for Windows Software System replaced GPO's Job Order Tracking System for use through the Intranet by all offices throughout GPO. The New PMC system is capable of, but not limited to the following four functions:

1. Generating numerous reports;

2. Maintaining historical data on all GPO motor vehicles;

3. Scheduling preventative maintenance on the motor vehicles; and

4. Maintaining work orders in the computer, thereby eliminating the need for GPO Form 684 and the manual job cards and the ledger book.

However, the Garage Leader cannot fully use the new PMC system to achieve the four functions mentioned, because the Garage is not online with the PMC system.

RECOMMENDATIONS

The Director, Engineering Service, should ensure that the Garage Leader:

- Develops and issues written procedures to the mechanics for documenting vehicle maintenance (0102-03); and

- Takes the necessary action to ensure that the Garage can access the GPO Intranet and uses the new Preventive Maintenance Control for Windows Software System to document future vehicle maintenance and the receipt of supplies and parts ordered (0102-04).

MANAGEMENT COMMENTS

The Director, Engineering Service, agreed with the finding and the two recommendations. Procedures have been developed for documenting vehicle maintenance and the Garage will soon be receiving the latest version of PMC 2000. (See Appendix VI.)

The Director also commented on the tremendous savings and contributions to information management made by the initiative to replace GPO's Job Order Tracking System with Engineering's PMC in October 1999. The OIG's concurs in the value of this initiative, and refers readers of this report to page 19 for more details on the value of the PMC system.

3. ACCOUNTABLE PROPERTY MAINTAINED

FINDING

OIG auditors detected discrepancies in the Comptroller's October 27, 1999, property inventory listing on accountable property[2] during the inventory taken on November 3, 1999:

- Four property items did not have GPO property numbers attached, contrary to Paragraph 10.a. of GPO Instruction 810.11A *Property Management Program*:

  "Equipment Numbers...will be assigned and engraved on or attached to capitalized and controllable equipment."

Property Numbers	Property Items
1813	Washer Clarke Laser
PO319	Press Arbor
P1464	Grease Pump
P2146	Gun Lube Grease Pump

- One property item, a snow plow that attaches to the front of a truck, was affixed with the wrong GPO property number 3866. The property inventory listing had the snow plow with GPO property number P1894.

- Twenty-three property items were found in the Garage, but were not reported on the GPO property inventory listing. (See Appendix IV.) Only 10 of the 23 property items had GPO property numbers affixed. The remaining 13 property items did not have GPO property numbers. Paragraphs 10.a and 10.b of GPO Instruction 810.11A require all GPO property to be maintained on a records system with identification numbers assigned and tags attached to the property items.

2 The OIG did not find all of the property items on the property listing, because Cost Code 3530 includes the entire Machine Shop, not just the Garage. However, the OIG did find all property items that we would expect to find in the Garage, based on the property descriptions.

RECOMMENDATIONS

The Director, Engineering Service, should ensure that the Chief, Facilities Division, and the Garage Leader:

- Obtain GPO identification numbers and tags and attach them to the four property items (Washer Clarke Laser, Press Arbor, Grease Pump, and the Gun Lube Grease Pump) (0102-05);

- Examine the unreported 23 property items and forward a list of all property items in use to the Comptroller for inclusion in the property inventory listing (0102-06); and

- Obtain GPO identification numbers and tags on the 13 unreported property items (0102-07).

MANAGEMENT COMMENTS

The Director, Engineering Service, agreed with the finding and the three recommendations. The Director has stated that the four property items will be labeled and the 23 property items will be examined by the Machine Branch Foreperson. In addition, identification numbers will be obtained for those property items that are necessary to the operation of the Garage. (See Appendix VI.)

4. PRIOR AUDIT RECOMMENDATIONS

Six prior audit recommendations from OIG Audit Report Number 91-31, dated April 23, 1991, and titled *Opportunities Exist for Improving the Management of GPO's Motor Vehicle Operations* involving the Garage have not been fully implemented (See Appendix V.) contrary to Standard 8 of GPO Instruction 825.18A:

> "Managers should promptly evaluate and determine proper actions in response to known deficiencies, reported audit and other findings, and related recommendations. Managers should complete, within established time frames, all actions that correct or otherwise resolve the appropriate matters brought to management's attention."

The Director, Engineering Service, has not followed up on the six audit recommendations to ensure that they were implemented and functioning as designed at the Garage:

1. Documenting the Garage's responsibilities to perform maintenance on leased vehicles;

2. Reporting all parts and materials used to repair a vehicle;

3. Forwarding major parts in the Garage's inventory to MMS, Stores Division;

4. Documenting the work order to show the type of preventive maintenance performed on each vehicle;

5. Automating an historical record of maintenance repair costs; and

6. Accounting for all inventory parts considered necessary to maintain on the premises.

RECOMMENDATION

The Director, Engineering Service, should ensure that the Chief, Facilities Division, takes corrective action to resolve the six prior audit recommendations listed in Appendix V of this audit report (0102-08).

MANAGEMENT COMMENTS

The Director, Engineering Service, agreed with the finding and recommendation to resolve the prior audit recommendations. (See Appendix VI.)

OTHER MATTERS DISCUSSED WITH MANAGEMENT

- The Garage Leader does not maintain a schedule for required maintenance in accordance with each vehicle's suggested manual. Instead, the Leader tries to change the oil in the vehicles every 3 months, whether the vehicles need it or not. A scheduled maintenance for each GPO-owned vehicle should be developed and implemented in accordance with the vehicle's manual.

- The current process of reporting vehicles damaged by accident, negligence, or intentional acts is not effective. Currently, the Garage has no responsibility to report such acts and also does not receive a copy of the GPO Police report to maintain in the vehicle's maintenance file or logbook.

- The recently installed Preventive Maintenance Control software being implemented by the Engineering Division does not record the property number or description of parts. This information is needed to properly document repair history and provide an audit trail. This applies to all service calls and work orders.

- Service calls should not be initiated by Garage personnel. Work should be requested on a GPO Form 821 *Request for Engineering Service* by an authorized individual in the area responsible for the vehicle.

- Logbooks should be maintained in each vehicle listing the dates of the last inspection or service as well as when the next inspection or service is due. Drivers should be required to check this information when they are assigned a vehicle to ensure that required maintenance has been performed.

- The Garage should explore the possibility of using bulk purchases of oil and other products if Materials Management Service can establish a method to charge costs of bulk purchases to individual vehicles. This could lower the cost of such products and reduce the chances of waste or misappropriation.

TIME TO RECEIVE PROCURED MOTOR VEHICLE PARTS IN CENTRAL RECEIVING UNIT (Fiscal Year 1999)

No.	Job Card	Vehicle No.	Order Date	Receipt Date	Working Days	Parts
01	007	6863	10/07/1998	10/15/1998	5	Mirror assemblies
02	011	6863	10/13/1998	11/04/1998	16	Battery
03	026	6862	10/29/1998	11/05/1998	5	Pulley, tensioner
04	031	4658	11/03/1998	11/12/1998	6	Neutral safety switch
05	038	9414	11/06/1998	11/12/1998	3	Oil filter, hand cleaner, OTC scan update
06	052	8455	11/18/1998	11/19/1998	1	Flywheel, starter
07	053	4658	11/18/1998	12/01/1998	8	For Front end alignment
08	058	5047	12/04/1998	12/07/1998	1	Air filter and oil filter
09	063	8446	12/03/1998	12/23/1998	15	Rebuilt transmission
10	072	1314	12/09/1998	01/19/1999	26	Belts and wiper blades
11	079	9272	12/17/1998	12/17/1998	0	Alternator and belt
12	082	8445	12/30/1998	01/20/1999	13	Rebuilt transmission
13	083	4658	12/30/1998	01/19/1999	11	Fuel cap
14	093	1314	01/11/1999	01/22/1999	8	Rear door lock parts
15	126	3445	02/09/1999	02/17/1999	5	Bulb
16	136	6987	02/16/1999	02/19/1999	3	Windshield replacement
17	150	6992	02/23/1999	03/16/1999	15	Hood release cable
18	156	6988	02/23/1999	04/19/1999	39	Tire
19	168	9272	03/08/1999	03/11/1999	3	Tailpipe and muffler
20	175	8342	03/12/1999	03/26/1999	10	For sand and paint vehicle
21	177	8350	03/15/1999	03/23/1999	6	Torque converter and kits
22	178	4043	03/16/1999	07/09/1999	81	Lamp assembly
23	211	8342	04/08/1999	04/20/1999	8	Battery
24	212	8350	04/08/1999	04/20/1999	8	Battery and plug wires
25	222	9272	04/16/1999	04/22/1999	4	Transmission mount
26	223	9272	04/16/1999	04/29/1999	9	For sand and paint vehicle
27	249	8342	05/07/1999	05/20/1999	9	Torque converter, pumps & kit
28	256	6988	05/14/1999	05/19/1999	3	For front end alignment
29	258	8350	05/12/1999	05/27/1999	11	Solenoid and reprogram kit
30	261	6863	05/19/1999	06/03/1999	10	Distributor cap, rotor, plugs and pcv valve

TIME TO RECEIVE PROCURED MOTOR VEHICLE PARTS IN CENTRAL RECEIVING UNIT (Fiscal Year 1999)

No.	Job Card	Vehicle No.	Order Date	Receipt Date	Working Days	Parts
31	262	8350	05/19/1999	05/27/1999	6	Oil filter, brake pads and seals
32	276	3963	06/07/1999	06/11/1999	4	Air conditioner parts
33	277	8455	06/07/1999	06/09/1999	2	Air filters and serpentine belt
34	283	8447	06/07/1999	06/10/1999	3	Water pump
35	293	8446	06/16/1999	07/06/1999	13	For vehicle spray paint, filler, and primer
36	314	4663	07/13/1999	07/15/1999	2	Tailpipe, muffler and brake caliper bolts
37	317	8342	07/13/1999	07/15/1999	2	Shocks, anti-freeze and plug wires
38	355	4253	08/03/1999	08/13/1999	8	Starter
39	362	8350	08/06/1999	08/30/1999	16	Transmission
40	366A	6212	08/13/1999	08/23/1999	6	A/C parts
41	374	3964	08/25/1999	09/02/1999	6	Ignition control module and fuses
42	375	4043	08/25/1999	09/02/1999	6	Air bag spring
43	382	8350	09/01/1999	09/03/1999	2	For axle bearing repair
44	386	4663	09/10/1999	09/15/1999	3	Brake light lens and screwdriver set
45	393	1314	09/13/1999	09/14/1999	1	Dump cylinder
46	400	4663	09/22/1999	09/23/1999	1	Battery, alternator, belts, screwdrivers
Total Working Days of Parts Ordered					**423**	
Working Days Each Order Averaged					**9.2**	

VEHICLE PARTS NOT DOCUMENTED ON GPO FORM 684
(11/98 – 10/99)

NO.	DATE	PO #	VEHICLE PART DESCRIPTION	PRICE	VEHICLE #
1	11/18/98	40399	Flywheel plate with ring + starter	$381.55	8455
2	12/04/98	52199	Air filter + oil filter	105.06	5047
3	12/03/98	56699	Transmission	750.00	8446
4	12/14/98	63599	Left hand window regulator + crank assembly	195.28	8455
5	12/17/98	601999	Alternator + alternator belt	137.74	9272
6	12/30/98	74699	Diesel fuel tank cap	73.60	4658
7	02/09/99	104199	Bulb	23.94	8445
8	02/23/99	124999	Steel belted tire	509.26	6988
9	02/23/99	N/A	FMC brake lathe cutting bit + aamco silencer pads + ruffler rotor silencer	64.44	N/A
10	03/15/99	N/A	AOD-E deluxe kit + a4ld deluxe kit + torque converter exchange	300.98	8350
11	03/16/99	N/A	Left lamp assembly	93.75	4043
12	03/17/99	N/A	AOD-E repair manual + aod-e intermediate roller clutch + aod-e intermediate roller clutch inner race + reverse drum assembly 7 roller + pump support thrust washer yellow + reverse drum bushing front + reverse drum bushing rear	122.07	8350
13	04/08/99	154399	12 volt battery + plug wires	90.29	8350
14	05/07/99	171699	AOD-E deluxe kit + torque converter exchange + yellow pump thrust washer + natural pump thrust washer + pump bushing	237.98	8342
15	05/12/99	182899	Reprogram kit + solenoid shift dual	120.32	8350
16	05/19/99	185599	Distributor cap + distributor rotor + plug wires + pcv valve	106.59	6863
17	05/19/99	186099	Oil filter + front brake pads + rear brake pads + rear axle seals	81.19	8350
18	06/07/09	601999	Air filters + belt	79.62	8455
19	06/16/99	202999	Truck & van spray paints (white) + (gold) + scratch filler and primer	180.00	8446
20	07/13/99	601999	Front pipe + muffler + tail pipe + brake caliper bolts	165.32	4663
21	07/13/99	601999	Front shocks + rear shocks + fel-pro anti seeze + plug wire loom cover	136.62	8342
22	08/03/99	605099	Belts + clevis grab hooks	25.86	N/A
23	08/25/99	601999	Ignition control + maxi fuse #30 + #50	69.52	3964
24	10/01/99	4900	Carburetor	750.00	3963
			TOTALS	**$4,800.98**	

UNREPORTED PROPERTY ITEMS

No.	Property Numbers	Property Items
1		Battery Charger, MARQUETTE
2		Battery Charger, SOLAR
3		Battery Charger, SUN
4		Bus, Car Trucking
5		Grinder, Bell
6		Grinder, Dayton
7		Headlight Tester
8		Hoist, GUARDIAN 1.5 Ton Engine
9		Hoist, YALE
10		Lift, RANGER Portable
11		Press, OTC Hydraulic
12		Snow blower, SNAPPER
13		Tune-up-center, DELCO Diagnostic
14	1685	2-Ton Electric Chain Hoist
15	4755	Grinder
16	8308	Hydraulic Hoist
17	8740	Salt Spreader
18	8757	Wall Fan
19	IHL2480	Printer
20	IHS2917	CONTECH Pentium Computer
21	P2197	ROCKWELL Drill Press
22	S5897	Magnum Lift
23	ZV744	Hydraulic Lift

PRIOR OIG AUDIT RECOMMENDATIONS

No.	Recommendation **The APP (Operations and Procurement):**	Status	Comments
1	Should ensure that the Garage receives written instructions specifying responsibilities for performing maintenance on each leased vehicle (9131-12).	Not Implemented	Receives verbal instructions only or none at all.
2	Should ensure that Internal controls are established to ensure that all parts and materials used to repair a vehicle are properly reported (9131-24).	Not Implemented	See Finding #2.
3	Should ensure that the Garage forwards the major parts in their inventory (tires, exhaust systems, etc.) to MMS, Stores Division (9131-25).	Not Implemented	Garage continues to maintain parts.
4	Should ensure that the *Motor Vehicle Maintenance Work Order,* GPO 864, is fully documented showing the type of preventive maintenance performed on each motor vehicle (9131-28).	Not Implemented	See Finding #2
5	Should direct the Engineering Service, in conjunction with OIRM, to continue reviewing options for developing automated vehicle maintenance repair histories (9131-33).	Not Implemented	With the new PCMS, this could be done, but is not yet functional.
6	Should establish internal controls to ensure that the Garage accounts for all inventory of automotive parts, considered necessary to maintain on the premises and charges the actual costs of all automotive parts to the vehicle's organization cost code (9131-37).	Not Implemented	No inventory of automotive parts is maintained in the Garage.

MANAGEMENT'S COMMENTS

UNITED STATES GOVERNMENT

memorandum

DATE: February 15, 2001

REPLY TO ATTN OF: Director of Engineering Service

SUBJECT: Response: Second Draft: Audit of Garage Operations

TO: Inspector General

Initially, I will comment on the manner in which this audit was conducted. Investigators chose to begin the audit interview process by talking to first line supervision in the Garage. Answers to questions directed at this person about the Computer Maintenance Management System (CMMS) and the Preventive Maintenance Control software (PMC) and how it relates to Engineering Service goals, policy and mission, were either incomplete or inaccurately. This information was then used to frame "Facts and Recommendations" contained in the first draft report. Consequently, the first draft required an extensive revision.

It would be beneficial to future audits if Investigators begin by first conducting an interview of Division level management and then proceed to subordinate supervision. In this way the most current and accurate information is conveyed from the onset of the investigation.

The stated objective of this audit was to examine the efficiencies and effectiveness of Garage operations. I find it troubling that nowhere in the first or subsequent draft report is there a mention of any "efficiencies" that were found in Garage operations. Surely, a thorough investigation spanning 5 months would reveal something positive on which to comment.

I recognize that the subject of this report is not the PMC, but I do believe it is appropriate to elaborate more on its benefits and history. The report casually mentions on page eleven that Engineering's PMC replaced GPO's Job Order Tracking System (JOTS) in October 1999. It fails to mention the tremendous savings and contribution to information management that this initiative made. The JOTS was a multi-million dollar mainframe application developed in-house by the Office of Information Resource Management (OIRM). It took 13 years to structure and implement JOTS. When finally released for use only 30 percent of the original system requirements were functional. Engineering continues to pay depreciation for this system.

In contrast, approximately two hundred and fifty thousand dollars was spent to assemble the architecture necessary to support Engineering's CMMS. The controlling software, PMC, was purchased and custom configured for less than ten thousand dollars. All of this was accomplished in less than two years. Second-generation software, PMC (2000), is currently being installed.

OPTIONAL FORM NO. 10
(REV. 1-80)
GSA FPMR (41 CFR) 101-11.6
5010-114
* U.S. GPO: 1986-201-760/60189

RSA 2/15/01

This report should state that it was an Engineering Service initiative to structure the CMMS and to seek out and purchase PMC software. It's important to mention that PMC is dynamic software that shares files with the Financial Management Service. A favorable evaluation of PMC by this report may also convince the Materials Management Service to retire its mainframe program, MMPCS, and take advantage of the many benefits PMC has to offer. If this should happen PMC would become a central source for job planning, material purchases, and cost accounting. The data gathered from these sources could be queried by more than four hundred PMC reports and for certain create efficiencies through GPO.

Findings and Recommendations:

Finding 1: "Motor Vehicle Parts Procured"

Recommendation (01) *instructs the Director of Engineering Service to obtain a credit card to facilitate the purchase of motor vehicle parts in a more timely, efficient and economical manner.* The Report states the controlling authority for this action to be GPO Instruction 805.27.

Discussions with the Director of Materials Management (MMS) suggest that savings are possible if this recommendation were to be enacted. MMS has agreed to permit credit card transactions via telephone further improving parts acquisition. Action is underway to acquire a credit card for use by the Garage.

Recommendation (02) *pertains to credit card control measures.* The controlling authority for this recommendation is stated as GPO Instruction 825.18A.

Attachment "C" outlines procedures for Engineering Service personnel to follow when using credit cards.

Finding 2: "Vehicle Maintenance Documented"

Recommendation (03) *instructs the Director of Engineering Service to develop written procedures for documenting vehicle maintenance.*

Attachment "D" outlines procedures for documenting vehicle maintenance.

Recommendation (04) *instructs the Director of Engineering Service to ensure that the Garage has access to GPO's Intranet and the CMMS.*

The Garage obtained access to the GPO Intranet and PMC 2.4 for Windows in October 1999. All areas of Engineering Service, including the Garage will soon receive the latest version of PMC (PMC 2000). As future PMC functions are added and tested the Garage will receive them.

Finding 3: "Accountable Property Maintained" (Four property items found in the Garage did not have GPO property numbers affixed to them. One property item had the wrong number affixed. Twenty three items located in the Garage were not found on the Comptroller's inventory listing.)

Recommendation (05) *Obtain GPO identification numbers and attach them to property items.*

The issuance of GPO Instruction 810.35, on October 26, 2000, revised the method used to classify accountable property. Procedures in this new Instruction may correct some of the long-standing problems associated with reconciling physical property with inventory lists. As recommended, the items identified in Recommendation (05) will be labeled properly.

Recommendation (06) *Examine 23 unreported property items (13 unnumbered) and forward a list of items to be included on Machine Branch property inventory listing.*

During the annual budget cycle property managers conduct a physical inventory. Property on hand is compared with the inventory list provided by the Financial Management Service (FMS). After a physical inventory, corrections are noted on the list and it is returned to the FMS for an official revision of property records.

GPO Instruction 810.11A, Section 8, paragraph (f) inaccurately states that equipment identification numbers are "assigned by Engineering Service." FMS issues equipment numbers and also compiles and revises the inventory list. Items on the inventory list are frequently omitted, improperly listed or are never recorded.

Example: See Audit Appendix IV: item 4, (GPO6308), item 7, (GPO 6344), item 14, (GPO1685), item 15, (GPO 4755), item 16 (GPO 8308), and item18, (GPO 8757) all appear on the Machine Branch F/Y 1998 accountable equipment list, but are absent from the F/Y 2000 list. For unknown reasons three hundred and thirty seven items were omitted from the F/Y 2000 inventory list. (See the attached "A" and "B", Accountable Equipment Report for cost code 3530). Appendix IV, items 12 and 17 are property of cost code 3300. Item 9, (GPO 1584) appears on neither equipment list, but is property of cost code 3530. Item 8 is an engine hoist manufactured by Machine Branch personnel. Appendix IV misstates item 23 as ZV744 when in reality it is ZB744.

These illustrations demonstrate the futility that a property manager faces when trying to match physical property with the FMS Accountable equipment list. Hours are expended each year to reconcile the data with little or no success. Perhaps provisions of GPO Instruction 810.35 will resolve some of these problems.

As a means to address this recommendation I will instruct the Machine Branch Foreperson to examine the list of 23 items. Items determined necessary for the operation of the Garage would be identified by memorandum and forwarded to FMS for inclusion in the Machine Branch property inventory. The remaining items will be identified by

memorandum and forwarded to the Materials Management Service (MMS) for sale as surplus.

***Recommendation** (7) Obtain GPO identification numbers for the 13 unreported items found in the Garage.*

GPO property numbers will be obtained for those items determined necessary to the operation of the Garage. The remainder will be disposed of as unnumbered surplus property.

Finding 4: "Six prior audit recommendations not fully implemented"

***Recommendation (08)** take corrective action to resolve the six prior audit recommendations. (OIG Audit 91-31)*

1. *Documenting Garage's responsibility to perform maintenance on leased vehicles*;

As previously stated, each organization within GPO evaluates their need to acquire and operate motor vehicles. Engineering Service does not determine the needs of other organizations. For leased vehicles, an agreement between MMS and the leasing organization is made to include or omit maintenance. Unfortunately, the Garage is not included in this discussion.

If procedures are needed to delineate the Garage's responsibilities to perform maintenance on leased vehicles it should come from the MMS Contract Administrator or the leasing organization.

As a means to address this recommendation the Chief, Facilities Division will schedule a conference with the Director of MMS to solicit his support to include the Garage in lease maintenance discussions.

2. *Charging the cost of all repair parts and materials to a specific motor vehicle...*

Greater accuracy and control of charging the cost of parts correctly will be realized with the initiation of credit card purchases as well as from the use of an electronic GPO Form 684. This data will be captured and made available for query by PMC.

3. *Forward major parts in Garage inventory to MMS General Stores.*

With the exception of emergency road service tires, all major repair parts currently found in Garage inventory will be forwarded to General Stores. Emergency road service requires that a small number of replacement tires be available for this purpose.

4. *Insure that the Motor Vehicle Maintenance Work Order, (GPO Form 684) is utilized.*

An electronic version of GPO Form 684 has been programmed and is now in use. See attachment "D" for further explanation.

5. Develop automated vehicle maintenance repair histories.

The data currently accumulated by PMC provides vehicle maintenance repair history.

6. Establish internal controls for accountability of all repair parts and insure they are charged to the vehicle's organization cost code.

The Garage will no longer inventory parts. Parts currently held will be turned over to the Materials Management Service. With the exception of emergency road service tires, all parts will be requisitioned from General Stores or purchased by credit card. Repair parts will be recorded on the electronic form, GPO 684, and become part of the PMC database.

Summary

Recommendation (01), (02): Action has been taken to acquire a credit card and written procedure for compliance with GPO Instruction 825.18A will be issued. See attachment "C".

Recommendation (03): Written procedures for documenting vehicle maintenance will be issued. See attachment "D".

Recommendation (04): The Garage was given GPO Intranet and PMC access in October 1999. The Garage will soon receive the upgraded PMC 2000 software.

Recommendation (05): Accountable property should be labeled with an identification number. Action will be taken to comply with this recommendation.

Recommendation (06): The Machine Branch Foreperson will examine the 23 unreported items identified in Appendix IV for their inclusion to the inventory listing.

Recommendation (07): Identification numbers will be obtained for those items to be included in the inventory.

Recommendation (08): A response to the six items found in OIG Audit 91-31 is stated above.

J. A. Palank

Attachment A

RUNDATE: 07/07/2000
FILENAME: MiniCent.FRX

U.S. GOVERNMENT PRINTING OFFICE
FINANCIAL MANAGEMENT SERVICE

STATUS OF ACCOUNTABLE EQUIPMENT - SELECTED CENTRAL COST CODES JUNE, 2000

COST CODE	GROUP	FILE CODE	MACHINE NUMBER	MACHINE CLASS	ACQ. DATE	LIFE (MONTHS)	DESCRIPTION	ACQ. VALUE	ACCUM. DEPR.	MONTHLY DEPR.	BOOK VALUE
3530		5	8308	5	9909	48	VEHICLE LIFT				
3530		3	8424	1	8110	120	CLEANER PARTS MAGNUS	2,298.00	2,298.00		
3530	45	2	8493	5	8201	72	TRUCK CHASSIS 4TON VAN	27,051.50	27,051.50		
3530		3	8523	1	8204	120	MILLING MACH VERT STD	13,529.68	13,529.68		
3530	35	3	8547	1	8207	120	PRESS HYDRAULIC 50 TN	1,853.29	1,853.29		
3530	35	5	8566	1	8207	12	SAW	460.00			
3530	35	5	8615	1	8211	12	TANK CLEANING COLD SOL	550.50			
3530		3	9291	1	8504	120	TRUCK LIFT FORK	16,675.00	16,675.00		
3530		3	9349	3	8505	60	LATHE ENGINE	27,495.00	27,495.00		
3530		3	9433	1	4502	12	MACHINE CUTTING META	1,493.15	1,493.15		
3530		3	9496	1	8510	120	GRINDER TRAVEL HEAD	38,473.00	38,473.00		
3530	35	5	9498	1	4107	12	GAS FORGE	810.36			
3530		5	J1009	1	5703	12	HOIST HAND LOAD KING	172.55			
3530		5	J1010	1	5703	12	HOIST HAND LOAD KING	172.55			
3530		3	O1284	1	8602	60	BRAKE SERVICE SHOP FMC	3,312.45	3,312.45		
3530		5	P0078	1	5301	12	HOIST CHAIN 2 TON	133.84			
3530		5	P0079	1	5301	12	HOIST CHAIN 2 TON	133.84			
3530		5	P0319	1	5204	12	PRESS ARBOR				
3530		5	P0322	1	0001	12	STRAIGHTNER SHAFT				
3530		5	P0555	1	0000	12	HOIST 1 TON Y T				
3530		5	P1034	1	0001	12	HEIGHT GAGE				
3530		5	P1046	1	0000	12	TESTER				
3530		5	P1048	1	0001	12	VERNIER CALIPER				
3530		5	P1056	1	0000	12	MICROMETER				
3530		5	P1073	1	0001	12	MICROMETER				
3530		5	P1088	1	0001	12	MICROMETER				
3530		5	P1090	1	0000	12	MICROMETER				
3530		5	P1359	1	6409	12	PRESS DRILL MAGNETIC	305.00			
3530		5	P1464	1	0001	12	PUMP GREASE				
3530		5	P1470	1	0000	12	GRINDER				
3530		5	P1638	1	0001	12	HOIST CHAINS 5 TON				
3530		5	P1888	1	0001	12	CLEANER SPARKPLUG				
3530		5	P1894	2	7403	12	PLOW SNOW	515.00			
3530		5	P2104	1	7703	12	SYSTEM TESTER IGNITION	922.80			
3530		5	P2146	1	7803	12	GUN LUBE GREASE PUMP	541.50			
3530		5	P2213	1	7810	12	SET METRIC KEY BROACH	197.10			
3530		5	S4159	1	6512	12	ROL A LIFT 8000 LBS	488.00			
3530		5	S5857	4	8508	12	CART TOOL	320.35			
3530		5	Z3841	1	4006	12	MICROMETER OUTSIDE	110.00			
3530		5	Z3917	1	0001	12	ANVIL				
3530		5	Z4793	1	6012	12	PUMP OIL WITH ACCESS	159.37			
3530		5	IHL8706	3	9900	60	LASER PRINTER	1,376.00			1,376.00
3530		5	IHL8761	3	9912	60	LASER PRINTER	1,343.00			1,343.00
3530		5	IHS2990	3	9806	60	PC ASSEMBLED BY ESDD	2,146.00			2,146.00
3530		5	IHS2991	3	9806	60	PC ASSEMBLED BY ESDD	2,146.00			2,146.00
3530		5	IHS2992	3	9806	60	PC ASSEMBLED BY ESDD	2,146.00			2,146.00
3530		5	IHS2993	3	9806	60	PC ASSEMBLED BY ESDD	2,146.00			2,146.00
3530		5	IHS2994	3	9806	60	PC ASSEMBLED BY ESDD	2,146.00			2,146.00
3530		5	IHS3240	3	9903	60	PC, MONITOR, PRINTER	3,319.00			3,319.00
3530		5	IHS3587	3	9912	60	PC & MONITOR	1,906.00			1,906.00
COST CODE 3530 TOTALS:			121 RECORDS					$345,423.93	$293,021.60	$201.61	$18,743.79

RUNDATE: 07/07/2000
FILENAME: MiniCent.FRX

U.S. GOVERNMENT PRINTING OFFICE
FINANCIAL MANAGEMENT SERVICES

PAGE: 1

STATUS OF ACCOUNTABLE EQUIPMENT - SELECTED CENTRAL COST CODES

JUNE, 2000

COST CODE	GROUP	FILE CODE	MACHINE NUMBER	MACHINE CLASS	ACQ. DATE	LIFE (MONTHS)	DESCRIPTION	ACQ. VALUE	ACCUM. DEPR.	MONTHLY DEPR.	BOOK VALUE
3530	30	3	0044	1	4612	180	LATHE	4,420.50	4,420.50		
3530	30	3	0045	1	4612	180	GRINDER NORTON	2,549.49	2,549.49		
3530	30	3	0050	1	4609	12	LATHE 9 IN SOUTH BEN	1,470.69	1,470.69		
3530	30	5	0079	1	8606	12	POWER SMAGE MACHINE	1,323.33			
3530	30	5	0234	1	4711	12	DRILL PRESS ATLAS	225.15			
3530	30	3	0341	1	4809	180	CRANE SHEPARD NILES	4,852.05	4,852.05		
3530	35	3	0448	1	4912	180	LATHE SPRINGFIELD 16	8,185.52	8,185.52		
3530	35	3	0507	1	5007	180	MILLING MACHINE VAN	8,982.20	8,982.20		
3530	35	3	0571	1	5008	180	SHAPER OHIO CUTTING	4,851.00	4,851.00		
3530	35	5	0753	1	5208	12	GRINDER BUFFER	306.90			
3530	35	3	0763	1	5206	180	SAW HACK POWER	2,901.00	2,901.00		
3530	35	3	0821	1	5207	12	GRINDER GRAND RAPIDS	1,203.00	1,203.00		
3530	35	5	0887	1	2106	12	STAMPING PRESS E W B	310.00			
3530	35	5	1111	1	5511	12	SAW BAND	572.50			
3530	35	3	1120	1	5602	12	KEYSEATER DAVIS	1,300.03	1,300.03		
3530		5	1166	1	8710	12	NIBBER TRACE-A-PUNCH	1,760.00			
3530	35	3	1192	1	5603	180	GRINDER KNIFE MOD 30	21,419.09	21,419.09		
3530	35	5	1202	1	5604	12	WELDER ARC WESTING	495.00			
3530		5	1284	1	9909	120	BRAKE LATHE				
3530		3	1384	1	5712	180	MILLING UNIVERSAL	15,232.68	15,232.68		
3530		5	1437	1	5911	12	LATHE 121N MONARCH	638.00			
3530	35	5	1500	1	6103	12	WELDER RECTIFIER ARC	610.00			
3530	35	5	1537	1	6110	12	DRILL				
3530		5	1538	1	7809	12	LATHE				
3530		5	1539	1	7809	12	LATHE				
3530		5	1540	1	6304	12	GRINDER CUTTER	220.65			
3530		5	1559	1	7809	12	LATHE				
3530		5	1560	1	7809	12	LATHE				
3530		5	1561	1	7809	12	GRINDER SURFACE				
3530	35	5	1563	1	6207	12	GRINDER SURFACE	210.73			
3530	35	5	1564	1	7809	12	LATHE				
3530	35	5	1565	1	6202	12	MILLING UNIVERSAL				
3530	35	5	1567	1	7809	12	GRINDER UNIVERSAL				
3530	35	5	1568	1	6202	12	DRILL PRESS				
3530	35	5	1571	1	7809	12	GRINDER UNIVERSAL				
3530	35	5	1572	1	7809	12	PRESS HYDRAULIC MORIS				
3530	35	5	1577	1	7809	12	GRINDER				
3530	35	5	1578	1	6707	12	GRINDER UNIVERSAL	698.62			
3530	35	5	1587	1	7809	12	PRESS PUNCH				
3530	35	5	1594	1	7809	12	PRESS ARBOR				
3530	35	5	1606	1	6304	12	MILL BORING	262.06			
3530	35	5	1809	3	8804	12	ELIMINATOR EUTECTIC	1,050.81			
3530	35	5	1813	3	8804	12	WASHER CLARKE LASER	1,965.00			
3530	35	5	3046	1	7504	12	WELDER RECTIFIER HD	845.00			
3530	35	5	3047	1	4805	12	GRINDER DUMORE LATHE	225.40			
3530	30	5	3196	1	9111	12	AIR COND FREON SYS	2,599.00			
3530		2	3287	3	7605	120	TRUCK LIFT HI PROPANE	11,583.00	11,583.00		
3530		5	3509	3	9111	12	ANALYZER EXHAUST MPSI	4,952.00			
3530		5	3579	1	2006	12	MACH FILING LIPPING	125.00			
3530		3	3760	5	7904	120	TRUCK, LIFT	17,635.00	17,635.00		
3530		5	3843	1	7906	12	MACHINE FINISH 6" BELT	998.33			
3530		5	4001	1	8905	12	CHANGER FOR TIRES FMC	1,555.00			
3530		5	4095	1	5004	12	DOLLY	102.90			
3530		5	4117	1	8905	12	BALANCER FMC MD 5800	3,077.40			
3530		5	4347	1	5408	12	TORCH GAS	259.95			
3530		5	4415	1	5510	12	VALVE SHOP ELEC PORT	505.50			
3530		3	4537	1	5701	12	GRINDER SURFACE	1,425.55	1,425.55		
3530		5	4605	1	5705	12	DRILL PRESS	676.55			
3530		5	4666	1	5903	12	LATHE 121N MONARCH				
3530		5	4714	1	7809	12	GRINDER CARBIDE				
3530		5	4724	1	0001	12	DRILL PRESS				
3530		5	4760	1	7809	12	GRINDER HAND HISKY WOL				
3530		5	5043	1	8912	12	IBM DSPL STATION 3471	968.00			
3530		5	5363	1	2802	12	BELT LACER CLIPPER N	127.00			
3530		3	5599	1	9005	120	BAND DO ALL MACHINE	13,909.65	13,909.65	132.27	
3530		3	5832	1	3105	180	LATHE 18 IN MONARCH	3,837.30	3,837.30		
3530		5	5906	5	3104	12	TRUCK HIGH-LIFT PLATFM				
3530		3	5914	1	3105	180	SHAPER VERTICAL 8 IN	3,263.00	3,263.00		
3530		3	6110	5	9009	48	CHEVR 90 P.U TRUCK 4X4	18,270.00	18,270.00		
3530		1	6153	1	9008	120	MOBILE LIFT SYSTEM	8,321.25	8,251.46	69.34	69.79
3530		3	6773	5	3710	180	TRUCK FORKLIFT 4333 LB	5,298.32	5,298.32		

Attachment B

DATE: 08/05/98 U.S. GOVERNMENT PRINTING OFFICE PAGE: 7
FNAME: MiniCent.FRX FINANCIAL MANAGEMENT SERVICE

STATUS OF ACCOUNTABLE EQUIPMENT - SELECTED CENTRAL COST CODES JULY, 1998

COST CODE	GROUP	FILE CODE	MACHINE NUMBER	MACHINE CLASS	ACQ DATE	LIFE (MONTHS)	DESCRIPTION	ACQ. VALUE	ACCUM. DEPR.	MONTHLY DEPR.	BOOK VALUE
3520		5	P2692	1	8401	12	CUTTER	151.05			
3520		5	P2693	1	8401	12	REMOVER	745.75			
3520		5	P2694	1	8401	12	GUN NAIL H-D	530.80			
3520		5	P2695	1	8401	12	NAILER FINISH H-D	530.80			
3520		5	P2709	1	8612	12	SAW TRIM	519.00			
3520		5	P2727	1	8805	12	TRIPOD	625.00			
3520		5	P2753	1	9904	12	HAMMER ROTARY	544.00			
3520		5	S4281	4	6612	12	TRUCK TOOL	348.21			
3520		5	S4282	4	6612	12	TRUCK TOOL	348.20			
3520		5	S4283	4	6612	12	TRUCK TOOL	348.20			
3520		5	S4635	4	6809	12	TRUCK TOOL	518.61			
3520		5	S4636	4	6809	12	TRUCK TOOL	518.60			
3520		5	S4637	4	6809	12	TRUCK TOOL	518.60			
3520		5	S4638	4	6809	12	TRUCK TOOL	518.60			
3520		5	S4729	4	7002	12	TRUCK TOOL	382.98			
3520		5	S4730	4	7002	12	TRUCK TOOL	382.98			
3520		5	S4731	4	7002	12	TRUCK TOOL	382.98			
3520		5	S4732	4	7002	12	TRUCK TOOL	379.98			
3520		5	S5578	1	7812	12	TRUCK HAND				
3520		5	S5703	1	8206	12	HOPPER SELF DUMPING HD	782.60			
3520		5	S5704	1	8206	12	HOPPER SELF DUMPING HD	782.60			
3520		5	S5867	4	8605	12	HOPPER SELF-DUMPING	829.50			
3520		5	S5868	4	8605	12	HOPPER SELF-DUMPING	829.50			
3520		5	Z0533	4	3107	12	WORK BENCH	108.92			
3520		5	Z0534	4	3107	12	WORK BENCH	108.92			
3520		5	Z0538	4	3107	12	TRUCK WORK BENCH	108.92			
3520		5	Z1668	1	4509	12	MOVABLE SCAFFOLD	312.20			
3520		5	Z2337	1	4607	12	CUTTER STENCIL	100.00			
3520		5	Z4809	1	6101	12	LADDER SCAFFOLD ALUM	216.77			
3520		5	ZA147	1	8005	12	SYSTEM INTERCOM				
3520		5	ZA960	1	8405	12	INTER COMM SYSTEM	194.00			
3520		5	ZB546	1	8906	12	DUMPSTER	978.85			
3520		5	ZB684	2	9108	12	BATTERY, TRANSPORTER	454.00			
3520		5	IHS2978	3	9805	60	PC ASSEMBLED BY ESDD	2,134.00			2,134.00
3520		5	IHS2979	3	9805	60	PC ASSEMBLED BY ESDD	2,134.00			2,134.00
3520		5	IHS2980	3	9805	60	PC ASSEMBLED BY ESDD	2,134.00			2,134.00
COST CODE 3520 TOTALS:					199 RECORDS			$263,202.94	$190,890.60		$17,669.80
3530	30	5	0043	1	4612	12	DRILL	355.51			
3530	30	3	0044	1	4612	180	LATHE	4,420.50	4,420.50		
3530	30	3	0045	1	4612	180	GRINDER NORTON	2,549.49	2,549.49		
3530	30	3	0046	1	4701	180	FURNACE HAYES	2,863.79	2,863.79		
3530	30	3	0050	1	4609	12	LATHE 9 IN SOUTH BEN	1,470.69	1,470.69		
3530	30	5	0079	1	8606	12	POWER SWAGE MACHINE	1,323.33			
3530	30	5	0132	1	4707	12	CRANE HYDRAULIC RUGE	425.00			
3530	30	5	0234	1	4711	12	DRILL PRESS ATLAS	225.15			
3530	30	3	0341	1	4809	180	CRANE SHEPARD NILES	4,852.05	4,852.05		
3530	35	5	0447	1	9009	12	LATHE SPRINGFIELD 14				
3530	35	3	0448	1	4912	180	LATHE SPRINGFIELD 16	8,185.52	8,185.52		
3530	35	3	0507	1	5007	180	MILLING MACHINE VAN	8,982.20	8,982.20		
3530	35	3	0566	1	5104	12	TRUCK WORKSAVER 4000	1,042.00	1,042.00		
3530	35	3	0571	1	5008	180	SHAPER OHIO CUTTING	4,851.00	4,851.00		
3530	35	5	0753	1	5208	12	GRINDER BUFFER	306.90			
3530	35	3	0763	1	5206	180	SAW HACK POWER	2,901.00	2,901.00		
3530	35	3	0821	1	5207	12	GRINDER GRAND RAPIDS	1,203.00	1,203.00		
3530	35	5	0887	1	2106	12	STAMPING PRESS S W B	310.00			
3530	35	5	1111	1	5511	12	SAW BAND	572.50			
3530	35	3	1120	1	5602	12	KEYSEATER DAVIS	1,300.03	1,300.03		
3530		5	1156	1	8710	12	NIBBER TRACE-A-PUNCH	1,760.00			
3530	35	3	1192	1	5603	180	GRINDER KNIFE MOD 30	21,419.09	21,419.09		
3530	35	5	1202	1	5604	12	WELDER ARC WESTING	495.00			
3530		3	1384	1	5712	180	MILLING UNIVERSAL	15,232.68	15,232.68		
3530		5	1437	1	5911	12	LATHE 121N MONARCH	638.00			
3530	35	5	1500	1	6103	12	WELDER RECTIFIER ARC	610.00			
3530	35	5	1537	1	6110	12	DRILL				
3530		5	1538	1	7809	12	LATHE				
3530		5	1539	1	7809	12	LATHE				
3530		5	1540	1	6304	12	GRINDER CUTTER	220.65			
3530		5	1553	1	7809	12	GRINDER				
3530		5	1559	1	7809	12	LATHE				

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530		5	1560	1	7809	12	LATHE				
530		5	1561	1	7809	12	GRINDER SURFACE				
530	35	5	1563	1	6207	12	GRINDER SURFACE	210.73			
530	35	5	1564	1	7809	12	LATHE				
530	35	5	1565	1	6202	12	MILLING UNIVERSAL				
530	35	5	1567	1	7809	12	GRINDER UNIVERSAL				
530	35	5	1568	1	6202	12	DRILL PRESS				
530	35	5	1571	1	7809	12	GRINDER UNIVERSAL				
530	35	5	1572	1	7809	12	PRESS HYDRAULIC MORIS				
530	35	5	1577	1	7809	12	GRINDER				
530	35	5	1578	1	6707	12	GRINDER UNIVERSAL	698.62			
530	35	5	1587	1	7809	12	PRESS PUNCH				
530	35	5	1594	1	7809	12	PRESS ARBOR				
530	35	5	1597	1	7809	12	SAW BAND				
530	35	5	1605	1	7809	12	PRESS HYDRAULIC 75 TON				
530	35	5	1606	1	6304	12	MILL BORING	262.06			
530	35	5	1685	1	6407	12	CRANE	896.45			
530	35	5	1694	1	8804	12	PUMP	528.50			
530	35	5	1707	1	1006	12	HAMMER FAIRBANKS BRA	303.50			
530	35	5	1809	3	8804	12	ELIMINATOR EUTECTIC	1,050.81			
530	35	5	1813	3	8804	12	WASHER CLARKE LASER	1,965.00			
530	35	5	1883	1	7809	12	DRILL PRESS				
530		5	1895	1	1406	12	TORCH OUTFIT	232.62			
530	35	5	2051	1	8808	12	PRINTER MEMOREX 2114	2,160.00			
530		5	2082	5	6709	12	CARRIER PERSONNEL	726.00			
530		5	2096	1	8808	12	IBM DISPL MONOCHROME	647.00			
530		5	2214	1	8711	12	IBM DISPLAY 3191 B10	647.00			
530		5	2216	1	8711	12	IBM DISPLAY 3191 B10	647.00			
530		5	2401	1	6909	12	WELDER	820.00			
530	35	5	2489	3	7012	12	TRUCK LIFT LOW				
530	35	5	2727	5	8204	12	TRUCK LIFT				
530	35	5	2729	5	7309	12	TRUCK LIFT				
530	35	5	2851	1	7406	12	BATTERY CHARGER	729.90			
530	35	5	2852	1	7406	12	BATTERY CHARGER	729.90			
530	35	5	2853	1	7406	12	BATTERY CHARGER	729.90			
530	35	5	2878	3	8903	12	PRINTER EPSON LQ-850	556.00			
530	35	5	2890	1	4803	12	HOIST CHAIN	11.00			
530	79	5	3023	1	7411	12	BATTERY CHARGER	922.65			
530	35	5	3046	1	7504	12	WELDER RECTIFIER HD	845.00			
530	35	5	3047	1	4805	12	GRINDER DUMORE LATHE	225.40			
530	79	5	3093	1	7512	12	BATTERY CHARGER	924.77			
530	79	5	3094	1	7512	12	BATTERY CHARGER	924.77			
530	79	5	3095	1	7512	12	BATTERY CHARGER	924.77			
530	79	5	3096	1	7512	12	BATTERY CHARGER	924.77			
530	79	5	3105	1	7512	12	BATTERY CHARGER	924.77			
530	30	5	3196	1	9111	12	AIR COND FREON SYS	2,599.00			
530		2	3287	3	7605	120	TRUCK LIFT HI PROPANE	11,583.00	11,583.00		
530		3	3359	1	7604	12	BENDER ELECTRIC	1,293.00	1,293.00		
530		3	3400	1	7607	12	WASHER PARTS	1,460.38	1,460.38		
530		5	3509	3	9111	12	ANALYZER EXHAUST MRSI	4,952.00			
530		5	3579	1	2006	12	MACK FILING LIPPING	125.00			
530		5	3714	1	7809	12	HOIST CHAIN 2 TON				
530		5	3732	1	7806	12	BATTERY CHARGER	804.08			
530		3	3760	5	7904	120	TRUCK, LIFT	17,635.00	17,635.00		
530		5	3828	1	2206	12	MELTING POT	105.00			
530		5	3843	1	7906	12	MACHINE FINISH 6" BELT	998.33			
530		5	3912	1	8006	12	AIR COMPRESSOR	300.00			
530		5	3913	1	8006	12	AIR COMPRESSOR	300.00			
530		5	3960	1	8101	12	WELDING OUTFIT	161.00			
530		5	4001	1	8905	12	CHANGER FOR TIRES FMC	1,555.00			
530		5	4095	1	5004	12	DOLLY	102.90			
530		5	4117	1	8905	12	BALANCER FMC MD 5800	3,077.40			
530		5	4215	1	9009	12	WELDING AND CUTTING				
530		5	4280	1	5205	12	SPRING WINDER PERKIN	320.00			
530		5	4347	1	5408	12	TORCH GAS	259.95			
530		5	4356	3	8906	12	IBM DISPL COL. 8513	432.00			
530		5	4415	1	5510	12	VALVE SHOP ELEC PORT	505.50			
530		5	4517	3	8909	12	PS2 MD 55W-60 MB	2,706.00			
530		3	4537	1	5701	12	GRINDER SURFACE	1,425.55	1,425.55		
530		5	4605	1	5705	12	DRILL PRESS	676.55			
530		5	4622	1	5712	12	BENCH, GRINDER	129.00			

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530		5	4664	1	7809	12	LATHE 121N MONARCH				
530		5	4666	1	5903	12	LATHE 121N MONARCH				
530		5	4714	1	7809	12	GRINDER CARBIDE				
530		5	4723	1	0001	12	DRILL PRESS				
530		5	[illegible]	1	0001	12	DRILL PRESS				
530		5	4755	1	7809	12	GRINDER FLOW STAND				
530		5	4760	1	7809	12	GRINDER HAND HISEY WOL				
530		5	4821	1	7809	12	HOIST				
530		5	5007	1	2802	12	BELT LACER CLIPPER N	127.00			
530		5	5043	1	8912	12	IBM DSPL STATION 3471	968.00			
530		5	5363	1	2802	12	BELT LACER CLIPPER N	127.00			
530		5	5595	3	9005	12	FACSIMILE CANON 450	1,537.00			
530		1	5599	1	9005	120	BAND DO ALL MACHINE	13,909.65	12,387.03	132.27	1,522.62
530		3	5832	1	3105	180	LATHE 18 IN MONARCH	3,837.30	3,837.30		
530		5	5906	5	3104	12	TRUCK HIGH-LIFT PLATFM				
530		3	5914	1	3105	180	SHAPER VERTICAL 8 IN	3,263.00	3,263.00		
530		3	6110	5	9009	48	CHEVR 90 P.U TRUCK 4X4	18,270.00	18,270.00		
530		5	6144	1	6905	12	HOIST MIDGET KING	410.00			
530		1	6153	1	9008	120	MOBILE LIFT SYSTEM	8,321.25	6,656.64	69.34	1,664.61
530		5	6308	1	7112	12	TRUCK LIFT	449.50			
530		5	6344	1	7809	12	TESTER LIGHT HEAD				
530		5	6480	1	7809	12	HOIST CHAIN				
530		5	6489	1	7809	12	HOIST CHAIN 2 TON				
530		5	6490	1	7809	12	HOIST CHAIN 2 TON				
530		5	6519	1	7809	12	HOIST ELECTRIC				
530		3	6607	3	7401	120	HOIST ELECTRIC	1,654.50	1,654.50		
530		5	6672	1	7809	12	LUBRICATOR CHASSIS				
530	3S	5	6692	1	7502	12	TIRE CHANGER	499.31			
530		2	6716	5	3602	12	HOIST TRUCK 6000 LB	1,067.86	1,067.86		
530		3	6773	5	3710	180	TRUCK FORKLIFT 4333 LB	5,298.32	5,298.32		
530	3S	5	6848	1	7502	12	HOIST	548.00			
530		5	7592	1	7807	12	PRESS DRILL 15 INCH	742.00			
530	3S	5	8003	1	8108	12	CRANE				
530		5	8067	1	8002	12	GUN LUBE GREASE PUMP	664.25			
530		5	8204	1	8007	12	CLEANER	810.25			
530		3	8424	1	8110	120	CLEANER PARTS MAGNUS	2,298.00	2,298.00		
530		3	8523	1	8204	120	MILLING MACH VERT STD	13,529.68	13,529.68		
530	3S	3	8547	1	8207	120	PRESS HYDRAULIC 50 TN	1,853.29	1,853.29		
530	3S	5	8558	1	8205	12	MILL VERSA PORTABLE				
530	3S	5	8566	1	8207	12	SAW	460.00			
530	3S	5	8579	1	8208	12	BALANCER WHEEL TIRE	658.95			
530	3S	5	8595	1	8209	12	DISPLAY STATION				
530	3S	5	8614	1	9009	12	TANK CLEANING COLD SOL				
530	3S	5	8615	1	8211	12	TANK CLEANING COLD SOL	550.50			
530	3S	5	8616	1	8211	12	TANK CLEANING COLD SOL	550.50			
530	3S	5	8757	1	0000	12	FAN				
530	3S	5	9030	1	8409	12	LATHE				
530	3S	5	9132	1	8503	12	WELDER	189.00			
530	3S	5	9133	1	9009	12	WELDER				
530		5	9291	1	8504	120	TRUCK LIFT FORK	16,675.00	16,675.00		
530		3	9349	3	8505	60	LATHE ENGINE	27,495.00	27,495.00		
530		3	9433	1	4502	12	MACHINE CUTTING META	1,493.15	1,493.15		
530		3	9496	1	8510	120	GRINDER TRAVEL HEAD	38,473.00	38,473.00		
530	3S	5	9498	1	4107	12	GAS FORGE	810.36			
530		5	A0136	4	2512	12	CABINET WOOD TYPE 3	80.00			
530		5	A0148	4	2512	12	CABINET WOOD TYPE 30	80.00			
530		5	A1170	4	0001	12	CABINET METAL				
530		5	A1514	1	0001	12	BIN REVOLVING				
530		5	A1711	4	2902	12	CABINET WOOD TYPE 3	160.13			
530		5	A1712	4	2902	12	CABINET WOOD TYPE 20	106.74			
530		5	A2121	4	0000	12	CABINET METAL				
530		5	A2122	4	0000	12	CABINET METAL				
530		5	A2125	4	0000	12	CABINET METAL				
530		5	A2126	4	0001	12	CABINET METAL				
530		5	A2129	4	0000	12	CABINET METAL				
530		5	A2136	4	0001	12	CABINET METAL				
530		5	A2254	4	3011	12	BOOKCASE	109.00			
530		5	A2287	4	3011	12	BOOKCASE	109.00			
530		5	A3731	4	4006	12	CABINET TYPEWRITER P	109.00			
530		5	A4221	4	0000	12	CART WITH WHEELS				
530		5	A4425	4	0001	12	CABINET METAL				

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/530		5	A4432	4	0000	12	CABINET METAL FILE				
530		5	A4433	4	0000	12	CABINET METAL FILE				
530		5	A4686	4	5210	12	CABINET	135.48			
530		5	A5012	4	0000	12	CABINET METAL FILE				
530		5	A5064	4	0000	12	CABINET METAL				
530		5	A5226	4	0000	12	BOOKCASE				
530		5	A5231	4	0000	12	CABINET WOOD				
530		5	A5232	4	0001	12	CABINET WOOD				
530		5	A5233	4	0000	12	CABINET METAL				
530		5	A5235	4	0000	12	CABINET WOOD				
530		5	A5237	4	4006	12	CABINET 36X25INX8FT3IN	100.00			
530		5	A5238	4	4006	12	CABINET 36X25INX8FT3IN	100.00			
530		5	A5239	4	4006	12	CABINET 36X25INX8FT3IN	100.00			
530		5	A5240	4	4006	12	CABINET 36X25INX8FT3IN	100.00			
530		5	A5336	4	7905	12	CABINET FILE				
530		5	A5648	4	0001	12	CABINET FILE 2 DRAWER				
530		5	A6656	4	3606	12	CABINET FILE METAL	120.00			
530		5	A6657	4	3606	12	CABINET FILE METAL	120.00			
530		5	A7007	4	0000	12	CABINET METAL FILE				
530		5	A7214	4	8104	12	CABINET				
530		5	A7474	4	0000	12	CABINET METAL				
530		5	A7479	4	0000	12	CABINET METAL				
530		5	A7481	4	0000	12	CABINET METAL				
530		5	A7489	4	0000	12	CABINET METAL				
530		5	A8319	4	0001	12	FILE CAB METAL CARD				
530		5	A8583	4	0000	12	CABINET METAL				
530		5	A8784	4	0000	12	CABINET METAL				
530		5	A8785	4	0000	12	CABINET METAL				
530		5	A8786	4	0000	12	CABINET METAL				
530		5	A8787	4	0000	12	CABINET METAL				
530		5	A8788	4	0000	12	CABINET METAL				
530		5	A8789	4	0000	12	CABINET METAL				
530		5	A8790	4	0000	12	CABINET METAL				
530		5	A9991	4	0000	12	CABINET METAL				
530		5	AA548	1	0000	12	SAFE				
530		5	AE580	4	8902	12	CABINET STORAGE	308.84			
530		5	C3067	4	0001	12	CHAIR				
530		5	CC702	4	8110	12	CHAIR SWIVEL TILT	239.62			
530		5	CC703	4	8110	12	CHAIR SWIVEL TILT	239.22			
530		5	E2496	4	0001	12	DESK				
530		5	E2509	4	7910	12	DESK				
530		5	E2978	4	0001	12	DESK METAL				
530		5	E3207	4	0000	12	DESK METAL				
530		5	E3224	4	0000	12	DESK METAL				
530		5	H1430	4	7902	12	FAN PEDESTAL	106.22			
530		5	H1438	2	8008	12	FAN PEDESTAL	135.89			
530		5	H1439	2	8008	12	FAN PEDESTAL	135.89			
530		5	H1440	2	8008	12	FAN PEDESTAL	135.89			
530		5	H8652	1	0001	12	FAN WALL EXHAUST WAQ10				
530		5	HS811	3	9708	60	PC ASSEMBLED BY ESDD&M	4,175.00			4,175.00
530		5	IH027	3	9301	12	PC ASSEMBLED BY ESDD	390.00			
530		5	IH422	3	9406	60	PC ASSEMBLED BY ESDD	3,825.00			3,825.00
530		5	IH480	3	9411	60	PC ASSEMBLED BY ESDD	4,738.00			4,738.00
530		5	IH917	3	9802	60	PC ASSEMBLED BY ESDD	2,543.00			2,543.00
530		5	IL168	3	9504	60	PC ASSEMBLED BY ESDD	1,380.00			1,380.00
530		5	J1009	1	5703	12	HOIST HAND LOAD KING	172.55			
530		5	J1010	1	5703	12	HOIST HAND LOAD KING	172.55			
530		5	J5912	3	8002	12	TYPEWR IBM SEL-COR 895	864.00			
530		5	J7395	3	8612	12	TYPEWRITER CANON AP400	916.00			
530		5	K1563	1	0001	12	RACK KNIFE				
530		5	K1664	1	0001	12	RACK KNIFE				
530		5	K5226	4	0001	12	SHELVING METAL				
530		5	K5227	4	0001	12	SHELVING METAL				
530		5	K5228	4	0001	12	SHELVING METAL				
530		5	K5229	4	0001	12	SHELVING METAL				
530		5	K5230	4	0001	12	SHELVING METAL				
530		5	K5233	4	0001	12	SHELVING METAL				
530		5	K5234	4	0001	12	SHELVING METAL				
530		5	K5235	4	0001	12	SHELVING METAL				
530		5	K5237	4	0001	12	SHELVING METAL				
530		5	K5238	4	0001	12	SHELVING METAL				

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530		5	K5239	4	0001	12	SHELVING METAL				
530		5	K5242	4	0001	12	SHELVING METAL				
530		5	K5244	4	0001	12	SHELVING METAL				
530		5	K5245	4	0001	12	SHELVING METAL				
530		5	K5246	4	0001	12	SHELVING METAL				
530		5	K5273	1	0000	12	TABLE BLACKSMITH				
530		5	K5274	1	0000	12	RACK				
530		5	K5276	1	0000	12	TABLE BLACKSMITH				
530		5	K5941	4	4006	12	RACK CUTTING MACH XN	135.00			
530		5	K5942	4	4006	12	RACK CUTTING MACH XN	135.00			
530		5	K5943	4	0001	12	SHELVING METAL				
530		5	K6483	4	5503	12	RACK TIRE	221.17			
530		5	K6484	4	5503	12	RACK TIRE	221.18			
530		5	K8293	4	7105	12	RACK	369.76			
530		5	N0016	4	0001	12	CABINET WOOD				
530		5	N0545	4	2512	12	TABLE ART METAL	197.02			
530		5	N2104	4	0000	12	TABLE MILL ACCESSORY				
530		5	N4811	1	0000	12	BENCH WORK				
530		5	N5743	4	4006	12	TABLE BENDING 38XSVX	165.00			
530		5	N5844	4	4006	12	TABLE IRON S7L 32W 3	150.00			
530		5	N6566	4	0001	12	PORTA POWER				
530		5	NA981	4	8703	12	BENCH KENNEDY 6 DRAWER	890.00			
530		3	O1284	1	8602	60	BRAKE SERVICE SHOP FMC	3,312.45	3,312.45		
530		5	P0078	1	5301	12	HOIST CHAIN 2 TON	133.84			
530		5	P0079	1	5301	12	HOIST CHAIN 2 TON	133.84			
530		5	P0311	1	2301	12	DRILL PNEUMATIC	125.00			
530		5	P0319	1	5204	12	PRESS ARBOR				
530		5	P0322	1	0001	12	STRAIGHTNER SHAFT				
530		5	P0463	1	0001	12	GRINDER SLITTER				
530		5	P0531	1	0001	12	NOTCHER PUNCH				
530		5	P0555	1	0000	12	HOIST 1 TON Y T				
530		5	P0758	1	0001	12	GRINDER				
530		5	P0804	1	5505	12	JACK 10 TON HYDRAULIC	216.00			
530		5	P0903	1	0001	12	PULLER MECHANICAL				
530		5	P0984	1	6103	12	WRENCH IMPACT	192.22			
530		5	P1026	1	0001	12	WRENCH TORQUE				
530		5	P1029	1	0001	12	MICROMETER INSIDE				
530		5	P1031	1	0001	12	MICROMETER INSIDE				
530		5	P1034	1	0001	12	HEIGHT GAGE				
530		5	P1041	4	7910	12	BENCH WITH VISE				
530		5	P1044	1	0001	12	TESTER				
530		5	P1046	1	0000	12	TESTER				
530		5	P1047	1	6203	12	MICROMETER				
530		5	P1048	1	0001	12	VERNIER CALIPER				
530		5	P1050	1	0001	12	GAGE HOLE				
530		5	P1052	1	0001	12	SQUARE, PRECISION				
530		5	P1053	1	0001	12	SQUARE, PRECISION				
530		5	P1055	1	0001	12	MICROMETER OUTSIDE				
530		5	P1056	1	0000	12	MICROMETER				
530		5	P1062	1	0001	12	VERNIER CALIPER				
530		5	P1067	1	0001	12	INDICATOR DIAL TEST				
530		5	P1073	1	0001	12	MICROMETER				
530		5	P1076	1	0001	12	MICROMETER				
530		5	P1077	1	0001	12	MICROMETER				
530		5	P1088	1	0001	12	MICROMETER				
530		5	P1089	1	0001	12	MICROMETER				
530		5	P1090	1	0000	12	MICROMETER				
530		5	P1091	1	0001	12	MICROMETER				
530		5	P1092	1	0001	12	MICROMETER				
530		5	P1093	1	0001	12	MICROMETER				
530		5	P1100	1	0001	12	VERNIER CALIPER				
530		5	P1101	1	0001	12	HEIGHT GAGE				
530		5	P1127	1	0001	12	GRINDER				
530		5	P1128	1	0001	12	GRINDER				
530		5	P1144	1	6203	12	COMPRESSOR	240.56			
530		5	P1200	1	0000	12	GRINDER PEDESTAL				
530		5	P1279	1	6310	12	MICROMETER				
530		5	P1281	1	6310	12	MICROMETER				
530		5	P1315	1	0001	12	VISE				
530		5	P1359	1	6409	12	PRESS DRILL MAGNETIC	305.00			
530		5	P1464	1	0001	12	PUMP GREASE				

DATE: 05/05/98
ENAME: MiniCent.FRX

U.S. GOVERNMENT PRINTING OFFICE
FINANCIAL MANAGEMENT SERVICES

STATUS OF ACCOUNTABLE EQUIPMENT - SELECTED CENTRAL COST CODES JULY, 1998

ST DE	GROUP	PILZ CODE	MACHINE NUMBER	MACHINE CLASS	ACQ DATE	LIFE (MONTHS)	DESCRIPTION	ACQ. VALUE	ACCUM. DEPR.	MONTHLY DEPR.	BOOK VALUE
30		S	P1470	[illegible]	[illegible]	12	GRINDER				
30		S	P1551	[illegible]	[illegible]	12	TANK CLEANMASTER	266.84			
30		S	P1556	[illegible]	[illegible]	12	MICROMETER INSIDE				
30		S	P1620	[illegible]	[illegible]	12	DRILL				
30		S	P1638	[illegible]	[illegible]	12	HOIST CHAINS 5 TON				
30		S	P1789	[illegible]	[illegible]	12	DRILL				
30		S	P1810	[illegible]	[illegible]	12	STAND				
30		S	P1827	[illegible]	[illegible]	12	PULLER CHAIN				
30		S	P1888	[illegible]	[illegible]	12	CLEANER SPARKPLUG				
30		S	P1894	[illegible]	[illegible]	12	PLOW SNOW	515.00			
30		S	P1983	[illegible]	[illegible]	12	WRENCH IMPACT 3/4"				
30		S	P2104	[illegible]	[illegible]	12	SYSTEM TESTER IGNITION	922.80			
30		S	P2146	[illegible]	[illegible]	12	GUN LUBE GREASE POMP	541.50			
30		S	P2201	[illegible]	[illegible]	12	HAMMER ROTO-SRT	347.45			
30		S	P2213	[illegible]	[illegible]	12	SET METRIC KEY BROACH	197.10			
30		S	P2214	[illegible]	[illegible]	12	BROACH METRIC	65.40			
30		S	P2262	[illegible]	[illegible]	12	DRILL B DECKER3-8" HD	87.30			
30		S	P2268	[illegible]	[illegible]	12	DOLLY	173.00			
30		S	P2279	[illegible]	[illegible]	12	GRINDER	221.45			
30		S	P2280	[illegible]	[illegible]	12	JACK 5 TON MECHANICAL	77.25			
30		S	P2281	[illegible]	[illegible]	12	JACK 5 TON MECHANICAL	77.25			
30		S	P2282	[illegible]	[illegible]	12	JACK 5 TON MECHANICAL	77.25			
30		S	P2283	[illegible]	[illegible]	12	JACK 5 TON MECHANICAL	77.25			
30		S	P2323	[illegible]	[illegible]	12	DOLLY	106.25			
30		S	P2324	[illegible]	[illegible]	12	DOLLY	106.25			
30		S	P2330	[illegible]	[illegible]	12	TACHOMETER DIGITAL	175.00			
30		S	P2391	[illegible]	[illegible]	12	VACUUM CLEANER	771.98			
30		S	P2392	[illegible]	[illegible]	12	HAMMER ROTARY HILIT	460.00			
30		S	P2393	[illegible]	[illegible]	12	HOIST	600.00			
30		S	P2395	[illegible]	[illegible]	12	NOTCHER PIPE				
30		S	P2427	[illegible]	[illegible]	12	PRESS DRILL	109.05			
30		S	P2428	[illegible]	[illegible]	12	KIT TOOL ROTARY	79.00			
30		S	P2429	[illegible]	[illegible]	12	TOOL WELD ELEC COMPLET	205.00			
30		S	P2450	[illegible]	[illegible]	12	SANDER DISC	92.00			
30		S	P2496	[illegible]	[illegible]	12	DRILL B DECKER3-8" HD	78.90			
30		S	P2495	[illegible]	[illegible]	12	DRILL B DECKER3-8" HD	78.90			
30		S	P2496	[illegible]	[illegible]	12	DRILL B DECKER3-8" HD	78.90			
30		S	P2497	[illegible]	[illegible]	12	DRILL B DECKER3-8" HD	78.90			
30		S	P2498	[illegible]	[illegible]	12	DRILL B DECKER3-8" HD	78.90			
30		S	P2499	[illegible]	[illegible]	12	DRILL B DECKER3-8" HD	78.90			
30		S	P2532	[illegible]	[illegible]	12	PULLER PITMAN ARM	52.50			
30		S	P2545	[illegible]	[illegible]	12	DOLLY	54.63			
30		S	P2556	[illegible]	[illegible]	12	ALIGNMENT KIT	682.05			
30		S	P2628	[illegible]	[illegible]	12	JACK 2 TON HYDRAULIC	501.75			
30		S	P2638	[illegible]	[illegible]	12	WRENCH 1/2INCH DRIVE	96.97			
30		S	P2665	[illegible]	[illegible]	12	SANDER	129.15			
30		S	P2674	[illegible]	[illegible]	12	TORCH OUTFIT	285.00			
30		S	P2696	[illegible]	[illegible]	12	CART TOOL VERSA RED	301.55			
30		S	P2761	[illegible]	[illegible]	120	BAND SAW	309.25			309.25
30		S	P2772	[illegible]	[illegible]	60	HANDIE-TALKIE FM RADIO	549.25			549.25
30		S	S2134	[illegible]	[illegible]	12	TRUCK HAND				
30	S	S	S3178	[illegible]	[illegible]	12	TRUCK ON WHEELS				
30		S	S3471	[illegible]	[illegible]	12	RACK 30X60XS8	168.51			
30		S	S3777	[illegible]	[illegible]	12	TRUCK HAND				
30		S	S4159	[illegible]	[illegible]	12	ROL A LIFT 8000 LBS	488.00			
30		S	S5852	[illegible]	[illegible]	12	CART MAIL	310.35			
30		S	S5857	[illegible]	[illegible]	12	CART TOOL	320.35			
30		S	S5873	[illegible]	[illegible]	12	TRUCK EZ HAUL MEDIUM	583.50			
30		S	S5878	[illegible]	[illegible]	12	CART TOOL KENNEDY 480	916.00			
30		S	S5879	[illegible]	[illegible]	12	LINCOLN WELDER	304.00			
30		S	S5880	[illegible]	[illegible]	12	LINCOLN WELDER	304.00			
30		S	T0335	[illegible]	[illegible]	12	TESTER DUROMETER	143.53			
30		S	T0364	[illegible]	[illegible]	12	MONITOR OTC-AUTO TEST	549.00			
30		S	Z0028	[illegible]	[illegible]	12	LAP BLOCK				
30		S	Z0549	[illegible]	[illegible]	12	BENCH WORK PORTABLE 1	98.94			
30		S	Z0550	[illegible]	[illegible]	12	BENCH WORK PORTABLE 1	98.94			
30		S	Z0554	[illegible]	[illegible]	12	BENCH	98.94			
30		S	Z0561	[illegible]	[illegible]	12	BENCH	98.94			
30		S	Z0568	[illegible]	[illegible]	12	BENCH WORK PORTABLE 1	98.94			
30		S	Z0574	[illegible]	[illegible]	12	BENCH WORK PORTABLE 1	98.94			
30		S	Z0672	[illegible]	[illegible]	12	BENCH	126.72			

Attachment C

February 7, 2001

To all Supervisors or Leaders using Credit Cards in the Facilities Division.

PROCEDURES TO FOLLOW WHEN USING CREDIT CARDS ISSUED TO YOU

1. You are responsible for the use of your card and insuring the proper use.
2. Follow all Instructions in GPO Instruction 805.27, Obtaining, Using, and Safeguarding Commercial Credit Cards dated May 13, 1991.
3. You must enter the items ordered into the PMC Maintenance Accounting when the parts are ordered.
4. You must enter the cost of each item with 35 % added. Example if your part cost $100 you should put $135 into PMC.
   NOTE: If you don't put these items into PMC properly your overhead will pay for the parts.
5. Inform Central Receiving what is coming in, and when, and then Central Receiving will call you to pick up the items. You will not be getting a receiving ticket.
6. When items are picked up keep the tissue receipt in a file.
7. If items ordered on Service Call or MJO keep a record of what you ordered and what Service Call or MJO the item was ordered against.
8. Order only items for one vehicle or machine during one phone call. This is so that at the end of the month you will be able to write the Service Call or MJO on each line item on the credit card statement.
9. When you get the bill at the end of the month write on each line item the associated Service Call or MJO.
10. Forward the statement to the Chief, Facilities Division for approval.

Gerald Boock

attachment D

February 12, 2001

SUPERVISOR AND/OR GARAGE LEADER JOB PROCEDURES

1. Every morning assign jobs to the auto mechanics and two industrial truck shop mechanics. Keep a job call schedule to keep track of jobs not assigned or needing repair.

2. Pull PMC (Computerized Maintenance System) up on computer and submit the necessary information to get work orders for these tasks and also to send work orders to other shops if they are needed to complete these tasks.

3. Use Credit Card to purchase parts or if a part is over $500 write a purchase order and submit it to procurement for the outside purchase. Order a part from stores if it is stocked.

4. If using a Credit Card enter the parts ordered with the cost and the surcharge into the PMC System.

5. If the auto mechanics need the assistance of a service manual or a wiring diagram pull up Mitchell-on-line on the computer and print out the necessary documents.

6. At the completion of a job the mechanics fill out a 684 Maintenance Form. The Supervisor and/or Leader puts this information on the Electronic 684 located on the data base and inserts the following information in PMC, description of the work, parts and material used, prices and part no's, the work order no's, work hours performed.

7. In the event of inclement weather such as ice or snow the Supervisor and/or Leader will monitor the situation and if it requires attention will then call the necessary amount of personnel needed to fulfill the task of plowing and salting the parking lots, and driveways that are assigned to the garage.

8. The Supervisor and/or Leader will handle all new vehicle and fork truck warranty problems. This will include having it looked at by a dealer, inspecting these repairs, assure the repairs are done to GPO's satisfaction. He/She also works in concert with Engineering to write the specs for this equipment.

9. Work with safety and the environmental office in the handling disposal of our hazardous material.

10. Dispatch our vehicles to the other Engineering Shops for their use in getting to their jobs or to pick up supplies, keeping the vehicle manifest to keep tract of mileage and issue card for fuel. Maintain vehicle mileage on Computerized Data Base monthly.

INSPECTOR GENERAL'S COMMENTS

The OIG conducted a performance audit on the effectiveness and efficiency of the Garage's operations on GPO motor vehicles, excluding industrial forklift trucks. The Director, Engineering Services, provided written comments on the draft audit report on February 15, 2001. (See Appendix VI.)

While the Director, concurred with the four OIG findings and eight recommendations, his additional comments were made in the following three areas that need to be addressed:

1. Director's comments: "Investigators chose to begin the audit interview process by talking to first line supervision in the Garage...It would be beneficial to future audits if Investigators begin by first conducting an interview of Division Level management and then proceed to subordinate supervision. In this way the most current and accurate information is conveyed from the onset of the investigation."

   OIG response: The audit began with an announcement letter to the Director, Engineering Service, on October 27, 1999, advising him of the start of the audit, not an investigation, and requesting a contact person to schedule an entrance conference. The Director notified the auditors that the Foreman of the Machine Shop and the Garage Leader would be the OIG's contacts for this audit.

   An entrance conference was held on November 3, 1999, with both personnel. Both personnel were contacted throughout the audit. In addition, no investigators worked on this performance audit, contrary to the Director's comments. On December 22, 2000, an exit conference was held with the Garage Leader, who agreed with the auditor's original findings and recommendations.

   However, we appreciate the Director's suggestions, and in future audits we will make additional efforts to ensure that Division Level Management is at least aware of both entrance and exit conferences, to give such management the opportunity to attend the conferences if it chooses to do so.

2. Director's comments: "Answers to questions directed at this person [first line supervision in the Garage] about the Computer Maintenance Management System (CMMS) and the Preventive Maintenance Control software (PMC) and how it related to Engineering Service goals, policy and mission, were either incomplete or inaccurately. This information was then used to frame "Facts and Recommendations" contained in the first draft report. Consequently, the first draft required an extensive revision."

OIG response: As stated earlier, the objectives of the audit were to evaluate the effectiveness and efficiency of the GPO Garage. The OIG auditors reviewed the CMMS and the PMC with the Garage Leader to determine whether the new system improved the services for the Garage, and not on Engineering Service's goals, policy, and mission. As mentioned in the audit report, the Garage Leader experienced problems with the PMC on documenting vehicle maintenance. The PMC does not record the property number or description of parts that are needed to properly document repair history and provide an audit trail for service calls and work orders. The Director should be concerned with alleviating the problems the Garage Leader is experiencing with the CMMS and PMC after spending about $260,000 for this new system.

In addition, the Director's comments imply that the original draft audit report was extensively revised, as a result of the OIG's alleged misinformation on the CMMS and PMC. At the exit conference with the Director on February 1, 2001, the OIG recommended that the Garage be assigned a separate cost code to ensure accountability in accomplishing management objectives. The Director convinced the auditors otherwise. As a result, the OIG dropped that finding and the two recommendations. The audit report was not extensively revised, nor was the revision made because of the alleged misinformation on CMMS and PMC.

3. Director's comments: "I find it troubling that nowhere in the first or subsequent draft report is there a mention on any `efficiencies' that were found in Garage operations. Surely, a thorough investigation spanning 5 months would reveal something positive on which to comment."

   OIG's comments: In both draft reports, the OIG auditors stated in the cover letter and in the "Results in Brief" section that "...the Garage has been able to maintain most of the motor vehicles in a serviceable and operational condition...." Again, the Garage Leader concurred with the findings and recommendations in the December 22, 2000, exit conference.

   The OIG concurs in the Director's comments regarding the value of the PMC system, which replaced JOTS in October 1999. We have added language to the body of this report referencing these comments. (See page 9.)