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GSA's Transactional Data Reporting Pilot Is Not Used to Affect Pricing Decisions

Report Number A140143/Q/6/P21002
June 24, 2021

Executive Summary

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Why We Performed This Audit

GSA's introduction of the Transactional Data Reporting (TDR) pilot within the Multiple Award Schedules Program (Schedules Program) represents a significant change to this long-standing program. We have monitored GSA's TDR efforts since 2014 and based upon our assessment of risks surrounding the TDR pilot, we included this audit in our *Fiscal Year 2019 Audit Plan*. We performed this audit to determine the current status of the TDR pilot and if the GSA Federal Acquisition Service's (FAS's) implementation of the TDR pilot is meeting its purpose of improving taxpayer value, in accordance with GSA's commentary accompanying its final TDR rule published in the Federal Register.

What We Found

The TDR pilot has been in effect within GSA's Schedules Program for over 4 years and has yet to accomplish its intended purpose of improving taxpayer value. According to GSA's commentary accompanying its final TDR rule published in the Federal Register on June 23, 2016, the purpose of collecting data for the TDR pilot was to improve the value taxpayers receive when purchases are made using select GSA contracting vehicles.

FAS's collection of TDR data is not being used to make decisions that affect pricing. This is due to a myriad of issues, including that the TDR data is inaccurate and unreliable and FAS contracting personnel are not using the data. In fact, at the time of our fieldwork, FAS training stated that the data should not be used, most contracting personnel did not have access to TDR data, and many of those with access lacked a basic understanding of the data and how to use it. Instead, FAS contracting personnel largely relied on pricing tools to analyze contract pricing, which does not leverage the collective buying power of the government and does not ensure that prices reflect the lowest overall cost alternative to meet the government's needs.

GSA has acknowledged challenges with implementing the TDR pilot, specifically data usability and lack of clear policy or guidance. In its Fiscal Year 2019 evaluation of the pilot, GSA recognized that the collected data was not being used to improve taxpayer value through smarter buying decisions. However, GSA still contended its scoring placed the TDR pilot in the "On Track to Meet Targets" range and thus the pilot should continue. In its Fiscal Year 2020 evaluation, GSA recognized that FAS contracting personnel were not making meaningful use of the TDR data. However, GSA's scoring placed the TDR pilot in the "Meeting or Exceeding Targets" range.

Despite GSA’s evaluation conclusions, the TDR pilot is not meeting its intended purpose of improving taxpayer value. The TDR pilot has introduced additional risks associated with the potential use of inaccurate and unreliable TDR data and reliance on flawed pricing tools. Accordingly, GSA should take immediate action to mitigate these risks and develop and implement an exit strategy for the TDR pilot.

What We Recommend

We recommend that the FAS Commissioner:

1. Take immediate action to mitigate the risks associated with the TDR pilot by:
 - a. Restricting additional contractors from opting into the TDR pilot; and
 - b. Restricting access to, and use of, the TDR pilot data.
2. Develop and implement an exit strategy for the TDR pilot and transition participating contractors out of the TDR pilot.

The FAS Commissioner agreed with several of the conclusions in this report and stated that “FAS believes corrective actions are needed to address how contracting personnel access, understand, and use relevant data.” However, he disagreed with our recommendations. The FAS Commissioner opined that restricting access to the TDR pilot and data would not be in the best interests of GSA, its customer agencies, industry partners, and taxpayers.

The FAS Commissioner referenced the GSA Senior Procurement Executive’s TDR evaluations and stated that the GSA Senior Procurement Executive has authorized FAS to “consider a careful, focused expansion” of the TDR pilot. We disagree with conclusions drawn from these evaluations, as described in the *Results* and *OIG Response* sections of this report, and reaffirm our position that the TDR pilot has yet to accomplish its intended purpose of improving taxpayer value. Accordingly, we urge the FAS Commissioner to: (1) reconsider our recommendations and (2) develop corrective actions addressing our finding.

GSA’s written comments are included in their entirety in **Appendix B**.

Table of Contents

Introduction	1
Results	
<i>Finding – GSA’s TDR pilot is not meeting its intended purpose to improve value to the taxpayers.....</i>	<i>6</i>
Conclusion	13
<i>Recommendations</i>	<i>13</i>
<i>GSA Comments.....</i>	<i>14</i>
<i>OIG Response</i>	<i>14</i>
Appendixes	
Appendix A – Scope and Methodology	A-1
Appendix B – GSA Comments	B-1
Appendix C – Report Distribution	C-1

Introduction

We performed an audit of the current status and implementation of GSA’s Transactional Data Reporting (TDR) pilot.

Purpose

The TDR pilot represents a significant change to GSA’s Multiple Award Schedules Program (Schedules Program). We have monitored GSA’s TDR efforts since 2014 and based upon our assessment of risks surrounding the TDR pilot, we included this audit in our *Fiscal Year 2019 Audit Plan*.

Objective

Our objective was to determine the current status of the TDR pilot and if the GSA Federal Acquisition Service’s (FAS’s) implementation of the TDR pilot is meeting its purpose of improving taxpayer value, in accordance with GSA’s commentary accompanying its final TDR rule published in the Federal Register.¹

See **Appendix A** – Scope and Methodology for additional details.

Background

GSA’s Schedules Program provides customer agencies with access to more than 11 million commercial products and services. The program’s intent is to leverage the federal government’s buying power to provide customer agencies with competitive, market-based pricing. Before awarding a schedule contract, Federal Acquisition Regulation 15.403-3(c)(1), *Requiring data other than certified cost or pricing data*, requires that the contracting officer perform a price analysis to determine fair and reasonable pricing whenever acquiring a commercial product or service.

TDR Final Rule

On June 23, 2016, GSA published a final rule in the Federal Register establishing TDR for purchases made using select GSA contracting vehicles, including those in the Schedules Program.² According to GSA’s commentary accompanying its final TDR rule, “The purpose of

¹ The Federal Register is published every business day by the National Archives and Records Administration and includes federal agency regulations, executive orders, and proposed rules and notices of interest to the public. Federal agencies are required to publish notices of proposed rulemaking in the Federal Register to enable citizens to participate in the decision-making process of the government.

² General Services Administration Acquisition Regulation; Transactional Data Reporting, 81 Fed. Reg. 41,104, 41,104 (June 23, 2016) (codified at 48 C.F.R. Parts 501, 515, 516, 538, and 552).

the Transactional Data Reporting rule is to transform price disclosure and related policies for GSA's Federal Supply Schedule ... in order to improve the value taxpayers receive when purchases are made using these vehicles.”

Under the final rule, contractors opting into the TDR pilot are required to report transactional data on a monthly basis for sales made under their GSA contracts. Twelve data elements (e.g., price paid per unit, unit measure, and manufacturer name) must be included in the monthly reporting.

Pursuant to the final rule, GSA amended the General Services Administration Acquisition Regulation (GSAR) to provide contracting officers with different requirements and evaluation methods to determine fair and reasonable pricing for offers with access to transactional data and offers without access to transactional data. The two revised GSAR clauses are as follows:

- GSAR 538.270-1, *Evaluation of offers without access to transactional data*, maintains the traditional method of evaluating pricing. Under this method, the contractor is required to submit Commercial Sales Practices information that outlines the terms and conditions offered to its other commercial and government customers, including price and discount information. Contracting officers are required to use this information to seek to obtain the offeror's best price (referred to as the most favored customer price).
- GSAR 538.270-2, *Evaluation of offers with access to transactional data*, does not require contractors to provide Commercial Sales Practices information. Instead, the clause establishes an order of preference of information that contracting officers shall use to establish negotiation objectives. The clause prioritizes the use of information that is readily available, including prices paid information (such as TDR data), contract-level pricing information from other schedules and government-wide contract vehicles for same or similar items (such as GSA *Advantage!* or FAS pricing tools), and commercial data sources.

For contractors opting into the TDR pilot, GSA also amended GSAR 552.238-75, *Price Reductions*, to eliminate the basis of award tracking requirement. This tracking requirement instructed the contractor to decrease its GSA contract price any time the contractor awarded the basis of award customer(s) a decreased price. The alignment of the GSA price to a basis of award customer price (preferably the most favored customer price) is intended to keep GSA contract pricing competitive. According to the final rule, GSA amended the Price Reductions Clause under the TDR pilot to reduce contractor burden.

Launching the TDR Pilot

In August 2016, FAS launched a 3-year TDR pilot intended to allow GSA to test and evaluate the pilot's effectiveness and collect stakeholder feedback as it was implemented. The TDR pilot included the following eight schedules, which accounted for more than 40 percent of Schedules Program sales at that time:

- Schedule 03FAC – Facilities Maintenance and Management
- Schedule 51V – Hardware Superstore
- Schedule 58I – Professional Audio/Video, Telemetry/Tracking, Recording/Reproducing and Signal Data Solutions
- Schedule 72 – Furnishing and Floor Coverings
- Schedule 73 – Food Service, Hospitality, Cleaning Equipment and Supplies, Chemicals and Services
- Schedule 75 – Office Products/Supplies and Services and New Products/Technology
- Schedule 00CORP – The Professional Services Schedule
- Schedule 70 – General Purpose Information Technology Equipment, Software, and Services

For the first six schedules listed above, all Special Item Numbers (SINs) associated with that schedule were eligible for the TDR pilot.³ For Schedules 00CORP and 70, only a select number of SINs were included in the TDR pilot. However, if a contract included any of these select SINs, the entire contract was eligible for the TDR pilot.

FAS began collecting TDR data from participating contractors via GSA’s Sales Reporting Portal (SRP) in October 2016. SRP is the system contractors use to submit contract sales, both for Industrial Funding Fee purposes (total sales for items purchased under the contract, required for all schedule contractors, reported either quarterly or monthly) and TDR requirements (detailed line-item transactional data required for contractors that opt into the TDR pilot, reported monthly). As of November 2019, nearly 7 million line items of TDR data were collected for approximately 2,300 participating contracts. These 2,300 contracts accounted for 57 percent of the approximately 4,000 contracts eligible for the TDR pilot.

According to the final rule, GSA’s Senior Procurement Executive, in consultation with the Administrator of the Office of Management and Budget’s Office of Federal Procurement Policy and other interested stakeholders, will evaluate the TDR pilot. They regularly are to evaluate progress against a series of metrics to determine whether the TDR pilot should be: (1) discontinued if it is significantly underperforming, (2) continued for another year if it is on track to meet targets, or (3) declared a success and become eligible for expansion if it is meeting or exceeding targets.

In May 2019, GSA extended the TDR pilot through Fiscal Year (FY) 2020, with two scheduled evaluations of the pilot during this time period. The evaluation of FY 2019 performance took place in January 2020. After our exit conference, GSA officials provided us with the findings from the evaluation of FY 2020 performance. Both evaluations are discussed further in the *Results* section of this report.

³ A SIN is a defined category of products or services. Each schedule has a various number of associated SINs.

Expansion of TDR Pilot Under GSA’s Consolidated Schedule

On October 1, 2019, GSA released a single-schedule solicitation, with plans to consolidate its 24 legacy schedules, in an effort to provide program consistency and make it easier for customer agencies to find everything they need under one contract. Beginning January 31, 2020, GSA issued a mass modification to all current schedule contractors with mandatory acceptance by July 31, 2020.

Under the consolidation, contractors that have opted into the TDR pilot remain in the pilot, and contractors who offer SINS within the current pilot scope, but have not yet opted in, can still do so. In addition, as explained above, if a schedule contract includes any one of the SINS included in the TDR pilot, then all SINS under that contract are included in the pilot if the contractor opts in.

For example, a contractor that previously held one contract under Schedule 51V – Hardware Superstore (included in the TDR pilot), and another contract under Schedule 23V – Automotive Superstore (not included in the TDR pilot), will now hold just one schedule contract that combines the SINS offered under both the original contracts. In this example, since the consolidated contract includes Schedule 51V offerings, if the contractor opted into the TDR pilot, all transactions under the contract (both the Schedule 51V and Schedule 23V offerings) will fall under the new TDR pilot terms and conditions.

Therefore, while the TDR pilot has not officially been expanded to include additional product or service SINS, the schedule consolidation effort will allow for more products and services to be included under the TDR pilot.

Previous Office of Inspector General Input

Since 2014, we have issued a series of documents identifying concerns with GSA’s TDR efforts. In May 2015, we provided comments on the proposed GSAR rule.⁴ While our office supported the proposed collection and use of transactional data as an additional tool for price analysis within the Schedules Program, we raised several concerns, including alterations to the Price Reductions Clause, the loss of contractual price protections, and the loss of commercial marketplace data. We also raised concerns with the ability to obtain complete and accurate TDR data from contractors.

⁴ GSA Office of Inspector General’s comments on Transactional Data Reporting: GSAR Case 2013-G504, May 4, 2015.

Our office also has highlighted concerns regarding TDR in our annual assessments of GSA's management and performance challenges.⁵ Our assessments reiterated the following issues with the TDR pilot:

- FAS is moving away from using commercially comparable pricing;
- FAS contracting officers' use of pricing tools is flawed;
- The TDR data may not be reliable; and
- Important price protections were eliminated.

In addition, our office issued an audit report in July 2018, which found the following:

- GSA's ability to objectively measure and evaluate whether the TDR pilot is improving the value of the Schedules Program for GSA's customer agencies and taxpayers is limited because the TDR pilot objectives are not well-defined; and
- GSA cannot objectively measure and evaluate the results of the TDR pilot due to undefined performance targets and unavailable TDR data.⁶

In response to the July 2018 audit, GSA modified the TDR pilot evaluation plan and metrics. GSA used the modified metrics in the TDR pilot evaluations for FY 2019 and FY 2020, which are discussed further in the *Results* section of this report. We have not evaluated the modified metrics.

⁵ Assessment of GSA's Major Management and Performance Challenges for FYs 2015, 2016, 2017, 2018, 2019, and 2020.

⁶ *Audit of Transactional Data Reporting Pilot Evaluation Plan and Metrics* (Report Number A140143/Q/T/P18004, July 25, 2018).

Results

Finding – GSA’s TDR pilot is not meeting its intended purpose to improve value to the taxpayers.

The TDR pilot has been in effect within GSA’s Schedules Program for over 4 years and has yet to accomplish its intended purpose of improving taxpayer value. According to GSA’s commentary accompanying its final TDR rule published in the Federal Register on June 23, 2016, the purpose of collecting data for the TDR pilot was to improve the value taxpayers receive when purchases are made using select GSA contracting vehicles.

FAS’s collection of TDR data is not being used to make decisions that affect pricing. This is due to a myriad of issues, including that the TDR data is inaccurate and unreliable and FAS contracting personnel are not using the data. In fact, at the time of our fieldwork, FAS training stated that the data should not be used, most contracting personnel did not have access to TDR data, and many of those with access lacked a basic understanding of the data and how to use it. Instead, FAS contracting personnel largely relied on pricing tools to analyze contract pricing, which does not leverage the collective buying power of the government and does not ensure that prices reflect the lowest overall cost alternative to meet the government’s needs.

GSA has acknowledged challenges with implementing the TDR pilot, specifically data usability and lack of clear policy or guidance. In its FY 2019 evaluation of the pilot, GSA recognized that the collected data was not being used to improve taxpayer value through smarter buying decisions. However, GSA still contended its scoring placed the TDR pilot in the “On Track to Meet Targets” range and thus the pilot should continue. In its FY 2020 evaluation, GSA recognized that FAS contracting personnel were not making meaningful use of the TDR data. However, GSA’s scoring placed the TDR pilot in the “Meeting or Exceeding Targets” range.

Despite GSA’s evaluation conclusions, the TDR pilot is not meeting its intended purpose of improving taxpayer value. The TDR pilot has introduced additional risks associated with the potential use of inaccurate and unreliable data and reliance on flawed pricing tools. Accordingly, GSA should take immediate action to mitigate these risks and develop and implement an exit strategy for the TDR pilot.

TDR Data is Inaccurate and Unreliable

The TDR data that FAS is collecting is inaccurate and unreliable. FAS is not maintaining the integrity of the TDR data, as required by GSA’s *TDR Data Management Plan*, which states, “While organizations and contractors input data, the steward [FAS] is responsible for maintaining integrity, operation, access control and availability of the system and data.”

To maintain the integrity of the data, FAS is responsible for ensuring the data is complete, accurate, and reliable. FAS charged employees from its Office of Policy and Compliance with

assessing the completeness of the TDR data entered into SRP by contractors. In efforts to improve TDR data completeness, FAS added selected data validations to SRP. For example, contractors must select certain fields, such as unit measure, from a drop-down list to make sure the field is complete.

Even with the system changes, FAS currently does not have adequate procedures in place to ensure that the information submitted is accurate and reliable. In fact, FAS employees provided us examples of how the data contains inaccurate and unreliable information. One example illustrated an illogical quantity of 0.02 washers sold that was included in the TDR data. Another example outlined invalid and inconsistent manufacturer names where the data included 39 different spellings or abbreviations for one company. After our exit conference, FAS officials provided us with December 2020 information from its Office of Policy and Compliance regarding TDR data quality, which outlined that significant data quality issues remain. For example, the TDR data included 143 different name variations for one manufacturer. In addition, the most frequent manufacturer names and part numbers are blank data fields and “N/A.”

FAS officials indicated that industrial operations analysts (IOAs) are responsible for verifying the accuracy of contractor data. However, our interviews with IOAs indicated confusion with how to access the TDR data. When asked how they use TDR data or to describe their responsibilities pertaining to the data, several of the IOAs pointed to the updated IOA checklist, which contains only one question related to TDR: “Is the contractor participating in [TDR]? (Y/N).” Therefore, if FAS is relying upon the IOAs to validate the accuracy of the TDR data, IOAs seem to be unaware that this is their responsibility. Regardless, the examples of the inaccuracies evident in the TDR data demonstrate that the procedures in place for data accuracy are not adequate.

Four years into the TDR pilot, the data collected cannot be relied upon to make smarter pricing or buying decisions and improve taxpayer value. Data accuracy and reliability is the foundation for using the data to make decisions. Allowing data with inaccuracies and inconsistencies for analyses could greatly skew product or price comparisons and negatively affect contracting decisions, putting customer agencies at risk of overpaying for products and services.

FAS Contracting Personnel Are Not Using TDR Data

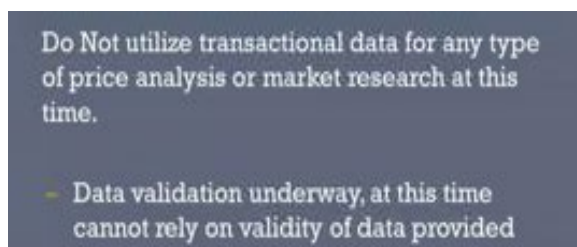
Under the TDR pilot, FAS has collected nearly 7 million transactional data line items. However, we found that the TDR data was not being used to affect pricing because FAS contracting personnel were instructed not to use the data due to data quality issues. Additionally, contracting personnel lacked access to and an understanding of the TDR data. Given that FAS contracting personnel are not using the data to affect pricing, the TDR pilot is not meeting its intended purpose of improving taxpayer value.

FAS training stated that the data should not be used because it was unreliable. As noted above, the transactional data currently available to FAS contracting personnel is flawed. As a

result, FAS management has instructed contracting personnel that they should not use the data for purposes of price analysis or market research.

According to GSA's July 2018 *TDR Data Management Plan*, FAS contracting personnel must complete, among other things, a training course to gain access to the transactional data maintained in SRP. *Figure 1* is an excerpt from this required online training, showing FAS's specific instruction that contracting personnel should not use the data for price analysis or market research due to the ongoing data integrity issues.

Figure 1 – Excerpt from FAS SRP Transactional Data Training⁷



We interviewed 20 of the 38 contracting personnel with access to the TDR data through SRP and found that none had used the TDR data to determine price reasonableness. When asked why, some referenced this training slide.

While FAS management clearly acknowledges data integrity concerns in the training, it recently issued policy that seems to contradict this and encourages acquisition personnel to use the data. FAS's Policy and Procedure 2016-11, *Transactional Data Reporting – Federal Supply Schedule Program Implementation*, revised July 10, 2020, emphasizes that contracting personnel should consider prices paid information (such as TDR data) when negotiating schedule prices when there is sufficient prices paid data available for the same or similar items.

After the exit conference, FAS officials provided us with GSA's updated *TDR Data Management Plan*, dated September 2020. As a result of the updates, the required training is no longer necessary for FAS contracting personnel to access TDR data through SRP for the contracts that they award or administer. In addition, in the exit conference, FAS officials told us that TDR data is also being presented for use in various methods to various stakeholders, including category managers, and in conjunction with other information, as part of multiple dashboards. Some dashboards are available to government-wide users, but we found no evidence that users are warned that the data is unreliable. Therefore, we remain concerned that those who have access to this data, whether at the contractual level or at an aggregate level, may be unaware of its shortcomings. Given that the data is inaccurate and unreliable, the TDR data may lead to erroneous conclusions and flawed decisions.

⁷ This excerpt was included in the 2018 training. It is still included in the training as of the date of this report.

Lack of access to and an understanding of TDR data. FAS contracting personnel lacked access to and an understanding of the TDR data. At the time of our fieldwork, we found that most FAS contracting personnel had not taken the steps to gain access to the TDR data. Of the approximately 240 contracting personnel that administered TDR contracts, only 38 had access to the TDR data through SRP as of October 2019.

Further, we found that most of the contracting personnel with access to TDR data did not know how to access it. We interviewed 20 contracting personnel with access to TDR data and found that 16 (80 percent) did not know how to access the data through SRP. In these interviews, when asked to demonstrate how to access the TDR data and explain how they use it, contracting personnel were often confused about what TDR data was. For example:

- Some individuals referred to the SRP system as TDR. While SRP houses the TDR data, it also contains contract sales information for Industrial Funding Fee purposes.
- Some contracting personnel referred to the GSA sales and Industrial Funding Fee payment reports as TDR data. These reports do not provide the detailed transactional information necessary for price analysis.
- Some thought that using the Price Point Plus Portal (4P) tool was using TDR data; however, the 4P tool is a separate GSA price analysis tool for products.

One reason for these issues is that although FAS provides training on how to access and safeguard the TDR data, it did not train contracting personnel on how to use the data. A Schedules Program official indicated that FAS did not provide specific training on how to use TDR data because FAS expected that employees would know how to apply it to their jobs. However, based on the percentage of contracting personnel with access to the data who still did not know how to find and use it, that does not seem to be the case.

As stated previously, FAS officials provided us with GSA's updated *TDR Data Management Plan*, dated September 2020. As a result of the updates, all FAS contracting personnel now have access to TDR data through SRP for the contracts that they award or administer. In the exit conference, FAS officials stated that aggregate data is being used to improve taxpayer value by allowing users to analyze buying trends, such as timing of certain procurements. However, when requested, FAS did not provide specific examples of how the TDR data has been used to affect pricing. We are concerned that, given the data integrity issues, the TDR data could lead to erroneous conclusions and flawed decision making if it is used for pricing or buying decisions.

Use of Other FAS Pricing Tools

Instead of using TDR data to analyze prices for contracts under the TDR pilot, the 20 contracting personnel we interviewed largely relied on other available pricing tools such as 4P and Contract-Awarded Labor Category (CALC), as well as GSA *Advantage!*. One contracting officer informed us that instead of using TDR data to analyze prices, she uses GSA *Advantage!*, 4P, and CALC to perform her market research but also requests that the contractor provide its own

market research. However, she further stated that some contractors also use CALC for the market research instead of providing their own independent analysis.

We also interviewed a sample of contracting personnel who did not have access to TDR but administer contracts in the TDR pilot. One such contracting officer informed us that she had been trained on how to access the TDR data, but had not completed the paperwork to gain access to TDR because she did not have time to learn a new system. She went on to say that even if she had access to TDR, she probably would not use it because she is comfortable using the pricing tools that GSA already has in place.

However, FAS's pricing tools are problematic. We have previously reported on how contracting personnel use flawed methodologies and practices when performing analysis with FAS's pricing tools, as well as the limitations of some of the tools themselves. In December 2019, we issued a report that found that FAS contracting officers relied either solely or primarily on pricing tools to establish price reasonableness, inappropriately based pricing comparisons on labor categories that were not the "same or similar," used inconsistent sampling methods, and used an inappropriate basis to establish acceptable price ranges.⁸ We also found that the data in one particular pricing tool was incomplete, inaccurate, and duplicative, which may skew price analysis.

When reviewing FAS's use of these pricing tools, we reported that:

When the pricing tools are the sole or primary basis for evaluating pricing, FAS contracting officers are not leveraging the collective buying power of the government, nor providing assurance that prices reflect the lowest overall cost alternative to meet the government's needs.

In its response to our office's *Assessment of GSA's Management and Performance Challenges for Fiscal Year 2021*, GSA indicated that it has taken actions in response to the December 2019 audit report, which include updating policy and guidance on determining fair and reasonable pricing. We have not substantiated or tested any of these actions.

As previously stated, FAS's collection of TDR data has not met its intended purpose to improve taxpayer value. This is due to inaccurate and unreliable data, and contracting personnel not using the data for pricing decisions. Instead, the contracting personnel are often analyzing contract pricing using flawed pricing tools and methodologies that do not reflect the lowest overall cost alternative to meet the government's needs. The fact that contracting personnel are not using the TDR data to affect pricing 4 years into the TDR pilot is an indication that the pilot is not meeting its intended purpose to improve taxpayer value. Further, the TDR pilot has introduced additional risks associated with the potential use of inaccurate and unreliable data and reliance on flawed pricing tools.

⁸ *FAS's Use of Pricing Tools Results in Insufficient Price Determinations* (Report Number A180068/Q/3/P20002, December 23, 2019), page 6.

Concerns with GSA's Continuance of the TDR Pilot

In January 2020, in accordance with the final rule, GSA's Office of Acquisition Policy conducted an evaluation of the TDR pilot's FY 2019 performance. The memorandum transmitting the evaluation results indicated that GSA has made efforts to improve the completeness of data being uploaded:

TDR also markedly improved in the data completeness metric, going from 73.6% in FY 2018 to 94.1% in FY 2019. FAS improved in this area by implementing system validations to prevent users from entering blanks in manufacturer name and part number fields for transactions [sic] lines with product Special Item Numbers.

However, as we noted above in the *TDR Data is Inaccurate and Unreliable* section, the completeness of the data does not address the accuracy, reliability, or usability of the data.

GSA's evaluation also highlighted significant deficiencies, including the lack of data usage and data usage policy. It indicates that 3 years into the TDR pilot, the TDR data is not accessible by all intended parties and therefore does not meet a core objective of the pilot. Specifically, GSA's evaluation of the TDR pilot's FY 2019 performance states:

Data usability remains questionable and no improved order-level buying strategies have resulted. Greater efforts to improve data usage and data usability are needed before GSA can justify making TDR a permanent fixture for the [Schedules] program. Additionally, FAS needs to show it can use the data it is currently collecting before expanding the scope of the pilot.

Despite these deficiencies, GSA concluded its scoring placed the TDR pilot in the "On Track to Meet Targets" range and that the pilot should continue through FY 2020, but should not be expanded. However, FAS's consolidated schedule initiative has effectively expanded the TDR pilot. A contract is eligible for the TDR pilot if any of its SINS fall under the pilot; and because the consolidated schedule has merged all of a contractor's SINS under one contract, the consolidated schedule initiative allows for additional product and service offerings to be eligible for the TDR pilot program.

We are concerned with both GSA's conclusion that the TDR pilot should continue and the expansion of the pilot under the consolidated schedule initiative.

After our exit conference, GSA officials provided us with the findings from the evaluation of FY 2020 performance, which was completed after the end of our audit fieldwork. While the evaluation indicated some progress had been made in the area of data completeness, the metric only measured completeness of 2 of the 12 required data fields. In addition, the accuracy, reliability, or usability of the data remain unaddressed.

Similarly, while access to the data has reportedly improved and the evaluation of FY 2020 performance states that FAS is making progress to improve usage, it also states that “All TDR pilot [contracting officers] have access to the data but are not making meaningful use of it” The evaluation also measured contract-level pricing and found that the pricing for TDR contracts is equal to or better than non-TDR contract-level pricing. The evaluation further states that “individual use cases exist for successful usage of TDR Data by a limited number of [contracting officers].” However, when we asked, GSA officials could not provide examples of how TDR data has been used to affect pricing; therefore, we question how any change or comparison in contract-level pricing can be attributed to the data collected under the TDR pilot. Despite the lack of support, in the evaluation of FY 2020 performance, GSA’s scoring placed the TDR pilot in the “Meeting or Exceeding Targets” range.

To date, the TDR pilot has yet to achieve its purpose of using the TDR data to improve taxpayer value. This has resulted in contracting personnel relying on flawed pricing tools and methodologies that do not leverage the collective buying power of the government and do not ensure that prices reflect the lowest overall cost alternative to meet the government’s needs.

Conclusion

The TDR pilot has been in effect within GSA's Schedules Program for over 4 years and has yet to accomplish its intended purpose of improving taxpayer value. According to GSA's commentary accompanying its TDR final rule published in the Federal Register on June 23, 2016, the purpose of collecting data for the TDR pilot was to improve the value taxpayers receive when purchases are made using select GSA contracting vehicles.

FAS's collection of TDR data is not being used to make decisions that affect pricing. This is due to a myriad of issues, including that the TDR data is inaccurate and unreliable and FAS contracting personnel are not using the data. In fact, at the time of our fieldwork, FAS training stated that the data should not be used, most contracting personnel did not have access to TDR data, and many of those with access lacked a basic understanding of the data and how to use it. Instead, FAS contracting personnel largely relied on pricing tools to analyze contract pricing, which does not leverage the collective buying power of the government and does not ensure that prices reflect the lowest overall cost alternative to meet the government's needs.

GSA has acknowledged challenges with implementing the TDR pilot, specifically data usability and a lack of clear policy or guidance. In its FY 2019 evaluation of the pilot, GSA recognized that the collected data was not being used to improve taxpayer value through smarter buying decisions. However, GSA still contended its scoring placed the TDR pilot in the "On Track to Meet Targets" range and thus the pilot should continue. In its FY 2020 evaluation, GSA recognized that FAS contracting officers were not making meaningful use of the TDR data. However, GSA's scoring placed the TDR pilot in the "Meeting or Exceeding Targets" range.

Despite GSA's evaluation conclusions, the TDR pilot is not meeting its intended purpose of improving taxpayer value. The TDR pilot has introduced additional risks associated with the potential use of inaccurate and unreliable TDR data and reliance on flawed pricing tools. Accordingly, GSA should take immediate action to mitigate these risks and develop and implement an exit strategy for the TDR pilot.

Recommendations

We recommend that the FAS Commissioner:

1. Take immediate action to mitigate the risks associated with the TDR pilot by:
 - a. Restricting additional contractors from opting into the TDR pilot; and
 - b. Restricting access to, and use of, the TDR pilot data.
2. Develop and implement an exit strategy for the TDR pilot and transition participating contractors out of the TDR pilot.

GSA Comments

The FAS Commissioner agreed with several of the conclusions in this report and stated that “FAS believes corrective actions are needed to address how contracting personnel access, understand, and use relevant data.” However, he disagreed with our recommendations. GSA’s written comments are included in their entirety in **Appendix B**.

OIG Response

In the FAS Commissioner’s response to our draft report, he agreed with much of what we found during fieldwork and stated that FAS has taken or intends to take action to address concerns. FAS agreed with our conclusions regarding: (1) FAS contracting personnel’s ability to access the data, (2) FAS contracting personnel’s understanding of how to use the data, and (3) deficiencies with pricing tools, such as 4P and CALC.

However, the FAS Commissioner disagreed with our recommendations. He also disagreed with our conclusions that the TDR pilot is not meeting its intended purpose and the TDR data is inaccurate and unreliable, and with our concerns about GSA’s continuance of the TDR pilot.

Improving value to the taxpayers. The FAS Commissioner cited the GSA Senior Procurement Executive’s TDR evaluations, in particular the conclusion that performance on all nine evaluation metrics was maintained or showed improvement since FY 2019, as support that TDR provides value to taxpayers. The Commissioner’s response also asserted that “For three years in a row, contract-level pricing was better when TDR was used than it was when under Most Favored Customer (MFC) pricing.”

However, it is unclear how the FAS Commissioner and the TDR evaluations can attribute any change in contract-level pricing to TDR when FAS contracting officers are not using the data. As discussed in the report, FAS contracting officers are not using the data for pricing decisions or negotiations (see *FAS Contracting Personnel Are Not Using TDR Data* section). In fact, FAS had directed its contracting staff not to use the TDR data for price analysis or market research because it was not reliable. Further, the GSA Senior Procurement Executive’s latest evaluation of FY 2020 TDR performance confirmed that contracting officers are not making meaningful use of the TDR data. Finally, when requested, FAS did not provide examples showing that the TDR data has been used to affect pricing. Therefore, the TDR pilot continues to collect data, but FAS has yet to demonstrate how it is being used for pricing decisions or in negotiations.

TDR data quality. The FAS Commissioner’s response agreed that there has been a need to improve TDR data accuracy, but disagreed with our conclusion that the TDR data is inaccurate and unreliable. The response stated that “FAS encountered issues with incomplete and inaccurate data ... but over time the data maturity has and continues to improve.”

The FAS Commissioner's response references the steps it has taken to improve data accuracy and completeness, highlighting the GSA Senior Procurement Executive's TDR evaluations and the increase in scores for the Data Completeness metric.

However, the FAS Commissioner's assertion that data maturity has improved and its reliance on the Data Completeness metric to support this assertion about data accuracy and reliability is misguided. The Data Completeness metric does not assess accuracy or reliability of the TDR data; it only assesses whether something has been input into the data fields for 2 of the 12 data elements: manufacturer name and manufacturer part number. As noted in our *TDR Data is Inaccurate and Unreliable* section, while these data fields may have been assessed as complete because something was input into the data field, often they do not contain usable information. As of December 2020, the most frequent manufacturer names and manufacturer part numbers for product transactions are blank data fields and "N/A."

In addition, the FAS Commissioner's response refers to the potential of including TDR data in a dashboard and various tools. Included in the response is a statement that the Office of Federal Procurement Policy has stressed the importance of category managers leveraging the TDR data through a dashboard. FAS also stated that it has a goal to add TDR data to pricing tools to further understand pricing at a purchasing level. The FAS Commissioner states that "Limiting the collection of useful data works against [making better buying decisions.]" Therefore, FAS disagreed with our recommendation to restrict user access to the TDR pilot.

However, the usefulness of TDR data in the dashboard and these tools is limited by the data's accuracy and reliability. Data accuracy and reliability is the foundation for use of the data to make meaningful pricing decisions. Yet, after years of the TDR pilot, the GSA Senior Procurement Executive's latest evaluation of FY 2020 performance continues to acknowledge the shortcomings of the data, stating, "FAS is waiting for a level of data maturity to provide official policy related to the use of the data." FAS's decision to allow the use of inaccurate and inconsistent data for government-wide analyses will skew product or price comparisons and negatively affect contracting decisions.

TDR pilot expansion. Finally, the FAS Commissioner's response cited that the GSA Senior Procurement Executive has authorized FAS to "consider a careful, focused expansion" of the TDR pilot to "determine its full potential and also prepare FAS for the next stage of data collection."

However, the collection of TDR data is not the goal of the Schedules Program. The purpose of the Schedules Program is to provide federal agencies with a streamlined procurement vehicle that leverages the government's buying power to get prices that result in the lowest cost alternative for the government. After nearly 5 years, the TDR pilot has yet to show that it will enable FAS to meet this goal.

We urge the FAS Commissioner to: (1) reconsider our recommendations and (2) develop corrective actions addressing our finding.

Audit Team

This audit was managed out of the Heartland Region Audit Office and conducted by the individuals listed below:

Michelle Westrup
Tracy Twombly
Katina Luke

Regional Inspector General for Auditing
Auditor-In-Charge
Management Analyst

Appendix A – Scope and Methodology

We performed an audit of the current status and FAS’s implementation of the TDR pilot.

To accomplish our objective, we:

- Reviewed relevant background documentation, including Federal Register, Vol. 81, No. 121, June 23, 2016;
- Reviewed GSA’s May 17, 2019, TDR Pilot Decision Paper;
- Reviewed GSA’s TDR Pilot Evaluations for FY 2019 and FY 2020;
- Reviewed other applicable criteria, such as the Federal Acquisition Regulation and GSAR clauses as they relate to TDR;
- Reviewed a judgmental sample of eight contracts under the TDR pilot with sales totaling \$856 million in FY 2017. This sample represented approximately 27 percent of total sales for TDR pilot contracts during that same time frame;
- Interviewed a judgmental sample of two GSA contracting personnel who administered contracts representing 10 percent of all sales under the TDR pilot. During these interviews, we discovered that neither of these individuals had access to TDR data;
- Interviewed a judgmental sample of 45 GSA personnel, representing 42 percent of the 108 individuals with access to TDR data either through SRP or the database administration system:
 - 20 of the 45 individuals interviewed were contracting personnel, representing 24 percent of the 85 employees with access to TDR data through SRP;
 - The remaining 25 individuals interviewed included IOAs, program analysts, and IT specialists; and
- Interviewed FAS officials about the TDR pilot, TDR data, and accessing TDR data.

We conducted the audit between February 2019 and June 2020 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our finding and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our finding and conclusions based on our audit objective.

Internal Controls

Our assessment of internal controls was limited to those necessary to address the objective of the audit.

Appendix B – GSA Comments

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Federal Acquisition Service

May 14, 2021

MEMORANDUM FOR MICHELLE WESTRUP
REGIONAL INSPECTOR GENERAL FOR AUDITING (JA-6)

FROM: SONNY HASHMI ^{5/14/2021}
COMMISSIONER *Sonny Hashmi*
FEDERAL ACQUISITION SERVICE (Q)

SUBJECT: Response to Draft Audit Report *GSA's Transactional Data Reporting Pilot is Not Used to Affect Pricing Decisions*, Report Number A140143

Thank you for the opportunity to comment on the referenced draft audit report, *GSA's Transactional Data Reporting Pilot is Not Used to Affect Pricing Decisions*, Report Number A140143, dated April 23, 2021.

The Federal Acquisition Service (FAS) carefully reviewed the draft report and agrees with several of the findings from the field work that was conducted between February 2019 and June 2020. In particular, FAS believes corrective actions are needed to address how contracting personnel access, understand, and use relevant data. However, FAS respectfully disagrees with the audit's recommendations. In particular, the GSA Senior Procurement Executive's annual evaluations, in consultation with the Office of Management and Budget (OMB), show that the Transactional Data Reporting (TDR) pilot is beginning to meet its stated objective of improving taxpayer value. FAS believes restricting access to the pilot and data would not be in the best interests of GSA, its customer agencies, industry partners, and most importantly, taxpayers.

Audit Report Findings

The draft audit report details issues with—

- FAS contracting personnel's ability to access the data;
- FAS contracting personnel's understanding of how to use the data; and
- Deficiencies with other pricing tools.

While FAS agrees that these findings were accurate at the time of the audit fieldwork, FAS has taken or intends to take the following actions to address these concerns:

- Additional training and policy guidance on how to properly use the transactional data that is collected with the understanding that a goal of FAS is to integrate this data into its pricing tools. These steps will enable the acquisition workforce to view pricing from a horizontal perspective with input from the company's individual reporting. This will ensure the program allows for contractors to provide a full range of products, services, and solutions, and for FAS' customers to meet their mission critical requirements at best value.

U.S. General Services Administration
1800 F Street NW
Washington, DC 20405

Appendix B – GSA Comments (cont.)

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- During 2020, FAS put together a tiger team to update the data management plan related to TDR. These updates led to wider access of the data to Government acquisition professionals. Data was provided to all FAS acquisition personnel by role assigned to a contract. The data was provided to the Acquisition Analytics Dashboard for Governmentwide Category Management usage, and this was further communicated via a monthly training. Finally, a process for agencies to request raw data to validate trends was created and has been used by two agencies to date.
- The Multiple Award Schedule (MAS) program has used various pricing strategies throughout the life of the program based upon information available. Prior to the advent of commercial pricing becoming widely available on the internet, the MAS program had adopted a vertical method of pricing that used a company's internal discounts to tie the MAS pricing to the commercial market. Over time, this has become more problematic and other data has become more available, increasing the need to use horizontal pricing. Using horizontal pricing allows the MAS program to connect all companies to the commercial market. FAS has integrated multiple types of pricing tools that the acquisition workforce can use to assist with pricing determinations. The goal is to add TDR data to these tools to further understand pricing at a purchasing level.

FAS believes that TDR Data is Accurate and Reliable

The draft report states, “[t]he TDR data that FAS is collecting is inaccurate and unreliable.” FAS agrees there has been a need to improve data accuracy but disagrees with the notion that the data is inaccurate and unreliable. FAS has taken steps since the start of the pilot to improve the data's accuracy and completeness.

For instance, FAS has integrated system-wide input validations to ensure data completeness, which has contributed to significant improvements in data completeness and accuracy from 2018 through 2020. This has been measured in the approved Senior Procurement Executive's (SPE's) Evaluation Plan. This has demonstrated over the years the growing maturity of the data, with data completeness increasing from 73.6% in Fiscal Year (FY) 2018, to 94.1% in FY 2019, and 98.7% in FY 2020. FAS will continue to build additional validations combined with proactive compliance reviews provided by the Industrial Operation Analysts (IOA) during contractor assessments.

FAS believes that TDR Supports Taxpayer Value

Since FY 2019, performance on all nine evaluation metrics was maintained or showed improvement. Notably:

- For three years in a row, contract-level pricing was better when TDR was used than it was when under Most Favored Customer (MFC) pricing;
- Small businesses participating with TDR generate much stronger sales growth than small businesses under the MFC pricing;
- Contractor burden, as measured by the pilot participation rate, is lower under TDR. This is important as higher reporting burdens for contractors can result in higher prices paid by the Government, which in turn can negate the value FAS receives from the underlying reporting requirement.

Moreover, TDR has the potential to better support the Administration's public policy objectives that address the most significant challenges that taxpayers expect the Government to address. For example:

Appendix B – GSA Comments (cont.)

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- Small businesses that participate in TDR have, year-over-year, been more successful in the MAS program. This likely provides an opportunity for the federal government to better support historically underrepresented and underserved communities in support of E.O. 13985, *Advancing Racial Equity and Support of Underserved Communities Through the Federal Government* (January 25, 2021).
- Continuing TDR can also contribute to our Nation's economic recovery from the pandemic, as TDR lowers barriers to entry into the Federal marketplace for small businesses that do not have the administrative resources to navigate the complex legacy pricing disclosures required by the Price Reductions Clause (PRC) and Commercial Sales Practices (CSP).
- FAS may also be able to use this data moving forward to review what is being purchased to find opportunities to improve the purchase of sustainable items, supporting E.O. 14008, *Tackling the Climate Crisis at Home and Abroad* (February 2, 2021).
- TDR combined with the price list in coordination with additional catalog initiatives such as the Vendor Product Portal (VPP) and the Price Point Plus Portal (4P) will provide a more comprehensive product dataset. This validation can provide agencies confidence in their purchases and the ever-changing supply chain risk management priorities. This allows FAS to work with agencies to mitigate their purchasing risk and protect national security.

TDR Pilot Expansion and OFPP Support

GSA has coordinated the SPE's evaluation results with the Office of Federal Procurement Policy (OFPP) within the Office of Management and Budget. In summary, OFPP, which has not seen the IG's report and offers no views on its recommendations, suggested GSA continue with the TDR pilot, citing the importance of category managers leveraging the TDR data through the Acquisition Analytics platform for agency engagement and market situational awareness within their respective categories. OFPP stated this more granular insight into buying behavior, including actual prices paid, is foundational to the type of stewardship that category management is designed to achieve. OFPP also expressed encouragement that TDR has shown the potential to reduce burden for small businesses and other contractors that rely on the GSA MAS program as their primary gateway into the Federal marketplace. OFPP requested that GSA aggressively train contracting officers in using the data, as well as a robust integration of commercial catalog pricing data and other information that can enhance the value of TDR.

GSA has demonstrated the value of TDR under the existing scope of the pilot. FAS has also made many of the necessary investments to leverage TDR's potential in the years to come. While there is still a clear need for improvement, especially in contracting officer usage, there is no longer a need to limit TDR to its existing scope. Consequently, the SPE authorized FAS to consider a careful, focused expansion of the TDR pilot.

In addition, FAS provides responses to OIG's specific draft audit report recommendations as follows:

OIG Recommendation 001

Take immediate action to mitigate the risks associated with the TDR pilot by:

- a. Restricting additional contractors from opting into the TDR pilot; and
- b. Restricting access to, and use of, the TDR pilot data.

FAS Response: FAS disagrees with this recommendation.

GSA's decision to continue with TDR is rooted in evidence-based decision making. Looking at historical data, the pilot's overall performance based upon the SPE's documented evaluation plan showed steady progress, which is communicated transparently. This includes:

Appendix B – GSA Comments (cont.)

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- Fiscal Year 2018 results revealed that overall price position was maintained and burden lowered. However, data remained questionable, and no buying strategies resulted.
- Fiscal Year 2019 results revealed substantial improvement in data completeness and in small business performance. However, FAS saw that the data hadn't been used and data policy gaps existed.
- Fiscal Year 2020 results revealed that data completeness, contract-level pricing, and small business metrics all exceeded targets.

GSA has successfully demonstrated the value of TDR under the existing scope of the pilot. It has shown steady progress over the past four years, met most of the pilot's objectives in the most recent year, and has made many of the necessary investments to leverage TDR's potential in the years to come. FAS will continue to make improvements, especially in contracting officer usage.

As FAS considers how to build these practices into a broader strategy to expand transparency, create less burden on industry partners, and obtain even better value for customer agencies, it plans to train contracting officers on the benefits of having access to more granular prices paid information and to support these efforts with guidance, as necessary. FAS will also refine and consider:

- The ability of FAS contracting personnel to leverage transactional data for price negotiations in lieu of MFC pricing through CSP and PRC disclosures;
- The impact of an expanded data collection on GSA's ability to leverage the data it currently collects;
- Impacts on current and future GSA MAS contractors;
- Communication to industry partners ahead of changes;
- Training and tools for category managers that are currently not impacted by TDR; and
- Potential impacts on other FAS initiatives, such as MAS Consolidation and implementation of Section 876 of the FY 2019 National Defense Authorization Act.

The TDR pilot provides the opportunity for a more effective, less burdensome alternative to legacy pricing disclosure requirements. When TDR is used, the most recent data suggests that Government prices are lower, the reporting burden on contractors is reduced, and small businesses generate stronger sales growth.

The value of TDR in affecting pricing decisions can be enhanced by the quantity and diversity of data. FAS believes that effective, modern acquisition processes should increasingly rely on more granular acquisition data, allowing systematic and human intelligence to make better buying decisions. Limiting the collection of useful data works against that goal. FAS should encourage Federal procurement analysts and acquisition personnel to access the data via value-add tools rather than restrict it.

Even in the pilot, TDR provides a significant portion of data powering the Category Management program's Acquisition Analytics (AA) platform. Category Managers leverage the AA platform for agency engagement and market situational awareness within their respective categories. Buyers use the platform to compare prices paid by the Government and commercial benchmarks in performing market research and making buying decisions. As the universe of contractors reporting pricing data via TDR expands, the richness of the analysis available in AA increases.

For example, several FAS contract solutions, such as [Office Supplies 4 \(OS4\)](#) and [Maintenance Repair Facility Supplies \(MRFS\)](#) actively utilize TDR via AA to affect pricing decisions. OS4 manages vendor performance and enforces compliance with discounts terms. MRFS analyzes customer buying patterns and provides advisory services to help agency buyers achieve more advantageous pricing. These vendor performance management and buyer engagement capabilities

Appendix B – GSA Comments (cont.)

DocuSign Envelope ID: 201DDEBE-2B5E-4F44-94F2-50D1D675933F

are enhanced by OS4's and MRFS's more complete datasets - these contracts have mandatory TDR submission terms.

FAS further disagrees with the recommendation to restrict additional contractor participation and user access to the TDR pilot as it is contrary to the value that we believe is possible through the TDR pilot initiative. Moreover, OFPP has stated they would like to see the TDR pilot continue so its full potential can be better understood and evaluated. In particular, through their support of Category Management, they've expressed the desire to increase the availability and access to granular prices paid information.

Additionally, OFPP has highlighted the potential that TDR has to reduce burden for small businesses and other contractors that rely on the GSA MAS program as their primary gateway into the Federal marketplace. Restricting access to the pilot may be viewed as an additional burden to contractors wishing to participate in the Federal marketplace.

OIG Recommendation 002

Develop and implement an exit strategy for the TDR pilot and transition participating contractors out of the pilot.

FAS Response: FAS disagrees with this recommendation.

FAS recognizes there are inherent risks in relying on contractor-reported data, whether it be TDR or CSP and PRC disclosure. FAS encountered issues with incomplete and inaccurate data as contractors adjusted to the new TDR requirements, but over time the data maturity has and continues to improve.

FAS also recognizes that data collection of any type imposes a burden on contractors that results in higher prices paid by ordering agencies. However, FAS believes TDR should serve as a necessary bridge for ensuring the Government's continual access to the information it needs to make the best possible buying decisions for the taxpayer while it works towards developing the capability of capturing transactional data from Government systems.

Therefore, FAS will consider a careful, focused expansion of TDR, as authorized per the SPE's FY 2020 Evaluation, to determine its full potential and also prepare FAS for the next stage of data collection. FAS will work with the Office of Government-wide Policy and OMB to explore how the next generation of systems and capabilities will allow collection and analysis of similar data from Government systems, further improving accuracy and decreasing burden.

Thank you for the opportunity to review this draft report. If you have any questions, please contact Stephanie Shutt from the Multiple Award Schedule Program Management Office at stephanie.shutt@gsa.gov or 703-229-2503.

Appendix C – Report Distribution

Acting GSA Administrator (A)

GSA Deputy Administrator (AD)

FAS Commissioner (Q)

FAS Deputy Commissioner (Q1)

Deputy Commissioner (TTS)

Chief of Staff (Q0A)

Program Management Officer (QP0F)

Chief Financial Officer (B)

Office of Audit Management and Accountability (BA)

Assistant Inspector General for Auditing (JA)

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