



January 2014

FEDERAL REAL PROPERTY

Actions Needed to Improve How Agencies Manage Structures

GAO Highlights

Highlights of [GAO-14-87](#), a report to congressional requesters

Why GAO Did This Study

The federal government's real property portfolio includes land, buildings, and structures. GAO has designated the management of federal real property as high-risk based largely on the management of federal buildings. However, over half of the assets are structures, such as roads, dams, and radio towers. GAO was asked to examine management issues related to structures. This report examines (1) the scale and scope of federally owned or leased structures, (2) how federal agencies track and categorize federal structures, and (3) the extent to which the challenges federal agencies face in managing buildings also apply to structures. GAO analyzed FRPP data on structures managed by federal civilian agencies against federal internal control standards for executive branch agencies and OMB guidelines, visited 24 sites selected to represent a variety of structure types from five civilian federal agencies with high numbers of structures, and interviewed officials from the five agencies, OMB and GSA about FRPP data collection and how agencies manage their structures.

What GAO Recommends

GAO recommends that OMB, in coordination with the FRPC, develop guidance to improve agencies internal controls to produce consistent, accurate and reliable information on their structures. GSA, in coordination with the FRPC, should clarify the definition of structures and assess the feasibility of limiting the data collected on structures submitted to the FRPP. OMB and GSA agreed with the recommendations, and GSA provided an action plan to implement GAO's recommendations.

View [GAO-14-87](#). For more information, contact David Wise at (202) 512-2834 or wised@gao.gov.

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FEDERAL REAL PROPERTY

ACTIONS NEEDED TO IMPROVE HOW AGENCIES MANAGE STRUCTURES

What GAO Found

In 2012, federal agencies reported to the Federal Real Property Council (FRPC)—an organization comprised of all real property holding federal agencies—that they are responsible for operating over 480,000 federally owned structures. Information about these structures is recorded in the FRPC's Federal Real Property Profile (FRPP), the government's comprehensive database that describes the nature, use, and extent of federal real property. About 176,000 of those structures are operated by civilian federal agencies. The federal government manages a wide variety of structures. Some of these are common across agencies, such as roads and parking structures, while some are more specific to agencies' missions, such as historic structures or particle accelerators.

Agencies take different approaches to defining and inventorying structures making the aggregation of data in the FRPP's database unreliable. Agencies we reviewed defined structures differently leading to inconsistencies in what assets are included in the FRPP, including counting some building-like facilities as structures. We also found that these agencies counted structures differently, provided inaccurate structure location information, and categorized their structures inconsistently, all of which limits the usefulness of the data on structures in the FRPP. Additionally, the agencies we reviewed submitted incorrect information for key data elements, such as the replacement value, annual operating costs, and condition. GSA officials who manage the FRPP said that FRPC chose to provide flexibility in the reporting guidance for data on structures to account for the wide diversity in federal structures, but it also aggregates the data as if they were comparable. Even if this data were useful, FRPC reports very little information on structures, and officials at GSA told us that there is low interest in and demand for this information, creating few incentives to improve data reliability. In prior reports, we have stressed the importance of limiting the number of elements to the vital few that are considered essential for producing data for decision making in light of the costs in collecting this data.

Agencies generally face similar challenges in managing structures as they do in managing buildings. Officials from all of the selected agencies stated that most challenges centered on prioritizing resources to maintain structures, disposing of excess structures, and ensuring their safety and security.

Examples of Structures Owned by the Federal Government



Source: GAO.

The tugboat Hercules in Interior's San Francisco Maritime National Historic Park in California, Interior's Parker Dam between Arizona and California, and a fence line in DOE's Lawrence Livermore National Laboratory Site 300 in California

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Abbreviations

ARS	Agricultural Research Service
BARC	Beltsville Agricultural Research Center
BLM	Bureau of Land Management
BOR	Bureau of Reclamation
DOE	Department of Energy
DOT	Department of Transportation
FAA	Federal Aviation Administration
FRPC	Federal Real Property Council
FRPP	Federal Real Property Profile
FWS	Fish and Wildlife Service
GSA	General Services Administration
NPS	National Park Service
OMB	Office of Management and Budget
USDA	Department of Agriculture
VA	Department of Veterans Affairs

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January 6, 2014

The Honorable Thomas R. Carper
Chairman
The Honorable Tom Coburn, M.D.
Ranking Member
Committee on Homeland Security and Government Affairs
United States Senate

The Honorable Claire McCaskill
Chairman
Subcommittee on Financial and Contracting Oversight
Committee on Homeland Security and Government Affairs
United States Senate

Federal real property management has been on our high-risk list since 2003 due to overreliance on leasing, the presence of unneeded and underutilized facilities, and security challenges at federal facilities.¹ Federal agencies have reported to the Federal Real Property Council (FRPC)—an organization comprised of all real property holding departments and agencies subject to the Chief Financial Officers Act of 1990—that they are responsible for operating over 480,000 federally-owned structures, such as roads and bridges, railroads, utility systems, weapons ranges, and monuments and memorials. Although structures account for more than half of all reported federal real property assets, FRPC’s attention, including our work, has focused on the management of buildings more than structures. This may be due to the costs of housing and protecting federal workers in federal buildings and the potential private sector value of unneeded buildings.

You asked us to review issues related to how federal agencies manage structures. This report examines: (1) the scale and scope of federally-owned or leased structures, (2) how federal agencies track and categorize federal structures, and (3) the extent to which the challenges federal agencies face in managing buildings also apply to structures.

¹GAO, *High Risk Series: An Update*, [GAO-13-283](#) (Washington, D.C.: February 2013).

To address these objectives, we reviewed pertinent laws, regulations, policies, and other documents related to federal real property management. We reviewed guidance from the FRPC regarding structures, including the Guidance for Real Property Inventory Reporting for the Federal Real Property Profile (FRPP)—the government-wide database of real property holdings. We obtained FRPP summary data from fiscal year 2012, the most recent data available, for structures owned and operated by the federal government. We selected five agencies for more in-depth review: the Department of Agriculture (USDA), the Department of Energy (DOE), the Department of the Interior (Interior), the Department of Transportation (DOT), and the Department of Veterans Affairs (VA).² According to FRPP data, these five agencies were responsible for 83 percent of the federal structures among federal civilian agencies. For each of these agencies, we reviewed agency-specific policies, guidance, and other documents related to structures and conducted interviews with agency officials about how they manage structures. We also analyzed information submitted to the fiscal year 2012 version of the FRPP for each of the selected agencies. Using the most recent FRPP submissions we had at the time for each agency, we selected a non-probability sample of sites and conducted four site visits (Los Angeles and San Francisco, California; Chicago, Illinois; and Washington, D.C.). During our site visits, we viewed structures at 24 locations for our five selected agencies. We selected these sites and locations to obtain a variety of locations for our selected agencies and discuss management issues related to different types of structures. We selected a variety of structures from each agency's FRPP submission using factors such as the structure's type, replacement value, operating costs, and condition. We compared the FRPP data for those structures with the agency's real-property tracking systems and with observations of the actual structure. We also interviewed local agency officials at each site. Our findings based on our examination of the selected agencies and sites are illustrative and do not support generalizations about other federal agencies or properties. See appendix I for more detailed information on our scope and methodology.

We conducted this performance audit from January 2013 to January 2014 in accordance with generally accepted government auditing standards.

²While we have recently reported on the quality of the data in FRPP, we have determined that the FRPP data can be used for case study site selection. (See app. I for more detail.)

Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

In 2004, the President issued Executive Order 13327 establishing the FRPC, composed of senior federal real property managers, and representatives from the Office of Management and Budget (OMB) and the General Services Administration (GSA), among others.³ The executive order required FRPC to work with GSA to establish and maintain a single, comprehensive database describing the nature, use, and extent of all real property under the custody and control of executive branch agencies, except when otherwise required for reasons of national security. To meet this requirement, GSA in coordination with FRPC established the FRPP and provides guidance to agencies about how to annually report real property under the custody and control of executive branch agencies in three categories: land, buildings, and structures.

Agencies are required to annually submit 23 separate data elements to FRPP for all of their structures. The data elements include basic inventory data (type, use, size, and location) and other elements (condition, replacement value, operating costs, congressional district, and historical status). Some of the FRPP data elements differ for structures as compared with the data for buildings or land. For example, for measures of size, which are standard square feet for buildings or acres for land, agencies should report a unit of measure based on the type of structure (such as linear feet for canals or lane miles or square yards for roads and bridges). The FRPC also made some changes to the fiscal year 2013 FRPP guidance related to how agencies collect and report data for structures. For example, the FRPP will no longer contain information on

³Federal Real Property Asset Management, Exec. Order No. 13327, 69 Fed. Reg. 5897 (Feb. 6, 2004). The executive order applies to executive branch agencies listed at 31 U.S.C. §901(b); the Departments of Agriculture, Commerce, Defense, Education, Energy, Health and Human Services, Homeland Security, Housing and Urban Development, the Interior, Justice, Labor, State, Transportation, the Treasury, and Veterans Affairs; the Environmental Protection Agency; the National Aeronautics and Space Administration; the U.S. Agency for International Development; GSA; the National Science Foundation; the Nuclear Regulatory Commission; the Office of Personnel Management; the Small Business Administration; and the Social Security Administration.

mission dependency, will add a new field for repair needs, and will automatically calculate the condition index using the replacement value field and the newly created repair needs field.

As we stated in the 2013 update to the High-Risk Series, although some progress has been made in obtaining data about federal real property, the government still continues to lack consistent, accurate, and useful data that could support strategic decision-making about federal real property.⁴ Internal control standards for federal executive branch agencies require that agencies have relevant, reliable, and timely information for decision-making and external-reporting purposes.⁵ OMB guidelines state that agencies should develop detailed guidance necessary for producing quality data. Among other things, OMB's definition of quality ensures that accurate, reliable, and unbiased information is presented in an accurate, clear, complete, and unbiased manner. These guidelines state that agencies should treat information quality as integral to every step in the creation of that information, from creation, collection, maintenance, and dissemination.⁶ We have also found that consistency means that the data are sufficiently clear and well-defined to yield similar results in similar situations.⁷ The Government Accountability and Transparency Board, established in 2011 to provide strategic direction for enhancing transparency of federal spending data, found that lack of consistent data creates obstacles to transparency and accountability. In addition, it determined that consistent data promote more accurate and comparable data for improved reporting and decision-making.⁸ However, we also found in 2012 that collecting and analyzing data creates costs for federal agencies as they must direct time and staff resources to this task and emphasized the importance of limiting the number of measures to the

⁴[GAO-13-283](#).

⁵See, e.g., 31 U.S.C. 3512 (c), (d) (commonly referred to as the Federal Managers' Financial Integrity Act (FMFIA)) and GAO, *Standards for Internal Control in the Federal Government*, [GAO/AIMD-00-21.3.1](#) (Washington, D.C.: November 1999).

⁶Office of Management and Budget, *Guidelines for Ensuring and Maximizing the Quality, Objectivity, Utility, and Integrity of Information Disseminated by Federal Agencies; Notice; Republication* (Washington, D.C.: Feb. 22, 2002).

⁷GAO, *Assessing the Reliability of Computer-Processed Data*, [GAO-09-680G](#) (Washington, D.C.: July 2009).

⁸Government Accountability and Transparency Board, *Report and Recommendations to the President December 2011* (Washington, D.C., December 2011).

vital few measures considered essential for producing data for decision-making.⁹

Agencies Operate a Wide Variety of Structures, Including Structures Specific to Their Missions

In the fiscal year 2012 FRPP, federal agencies reported that they were responsible for over 480,000 structures. Of the nearly 176,000 structures that federal civilian agencies were responsible for, about 98 percent were owned by the federal government and about 2 percent were leased.¹⁰ The five agencies we selected for our review were responsible for 83 percent of civilian federal structures. The FRPP categorizes structures into 22 different types. The most commonly reported type was roads and bridges followed by recreational structures, which include outdoor recreational structures such as athletic fields and courts, stadiums, golf courses, and ski slopes.¹¹ Table 1 provides FRPP summary level information about structures as reported by federal civilian agencies.

⁹GAO, *Federal Real Property: National Strategy and Better Data Needed to Improve Management of Excess and Underutilized Property*, [GAO-12-645](#) (Washington, D.C.: June 20, 2012).

¹⁰The FRPP separates structures into other “owned” categories such as: Foreign Government Owned, State Government Owned and Museum Trust. The numbers of structures in these categories (453) were less than 1 percent of total structures.

¹¹FRPP real property use type categories, such as Recreational (other than buildings), include brief descriptions of what they should entail but do not include subcategories to further identify the types of recreational structures that the federal government owns.

Table 1: Federal Civilian Agency Structures by FRPP Real Property Use Type

FRPP real property use type ^a	Total structures	Percentage of total	Cumulative percentage
Roads and Bridges	29,392	16.7%	16.7%
Recreational (other than buildings)	25,162	14.3%	31.0%
Navigation and Traffic Aids (other than buildings)	22,608	12.8%	43.9%
Utility Systems	18,963	10.8%	54.6%
Parking Structures	16,799	9.5%	64.2%
Reclamation and Irrigation	10,602	6.0%	70.2%
Communications Systems	8,509	4.8%	75.0%
Storage (other than buildings)	6,774	3.8%	78.9%
Harbors and Ports	2,751	1.6%	80.4%
Flood Control and Navigation	2,738	1.6%	82.0%
Monuments and Memorials	2,231	1.3%	83.3%
Industrial (other than buildings)	2,146	1.2%	84.5%
Service (other than buildings)	1,661	0.9%	85.4%
Power Development and Distribution	743	0.4%	85.9%
Research and Development (other than Laboratories)	609	0.3%	86.2%
Airfield Pavements	394	0.2%	86.4%
Railroads	238	0.1%	86.6%
Weapons Ranges	140	0.1%	86.6%
Miscellaneous Military Facilities	133	0.1%	86.7%
Space Exploration Structures	79	0.0%	86.8%
All Other	23,294	13.2%	100%
Totals	175,966	100%	100%

Source: GAO Analysis of fiscal year 2012 FRPP data.

Note: According to GSA officials, these figures include about 3,500 Army Corps of Engineers structures. The Corps of Engineers has both military and civil-engineering structures.

^aThe fiscal year 2012 FRPP also has a category for “Museums” for structures but no civilian agencies reported any structures as “Museums.”

Agencies report both structures that are common across federal agencies and structures that are more specific to an agency’s mission. As shown in table 1, 64 percent of all federal structures in the FRPP are classified as one of five specific types: Roads and Bridges; Recreational; Navigation and Traffic Aids; Utility Systems; and Parking Structures. Almost all of our site visit areas had some of the more commonly reported types of structures. According to fiscal year 2012 FRPP data all of the five agencies we reviewed reported that they manage 14 types of structures in the FRPP. However, while some structures are common across

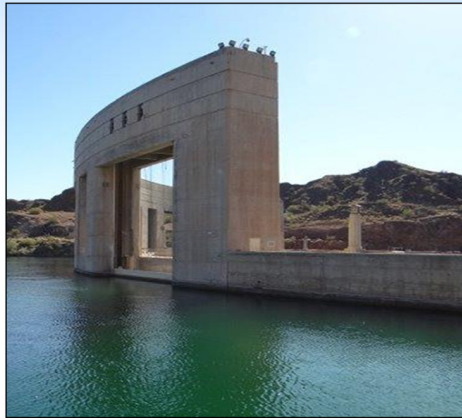
agencies, some are more specific to an agency's particular mission. For example, many Federal Aviation Administration (FAA) structures are used to control the air traffic in the United States, and Interior's National Park Service (NPS) structures include national monuments like Mount Rushmore and the Gateway Arch in St. Louis, Missouri.¹² Figure 1 below provides examples of mission-specific structures we visited.

¹²The Gateway Arch is one of the structures located at the Jefferson National Expansion Memorial, which is reported as having 10 separate structures in 4 categories, none of which is reported under monument and memorials.

Figure 1: Examples of Mission-Related Federal Structures



USDA: Farm related structure at the Beltsville Agricultural Research Center in Maryland



Interior: Parker Dam in California



Interior: Historic ship at San Francisco Maritime National Historic Park, California



DOT: Flight and navigation structures at Washington Dulles International Airport, Virginia



VA: Committal shelter used for ceremonies prior to burial at Quantico (VA) National Cemetery, Virginia



DOE: Particle Accelerator at Lawrence Livermore National Laboratory in California

Source: GAO.

Inconsistent Approaches to Tracking Structures and Inaccurate Information May Undermine the Reliability of Nationwide Data on Structures

Agencies take different approaches to defining and inventorying structures making the aggregation of data in the FRPP's database unreliable. Agencies we reviewed defined structures differently leading to inconsistencies as to what assets are included in the FRPP, including counting some building-like facilities as structures. We also found that the agencies we reviewed counted structures differently, provided inaccurate location information, and categorized their structures inconsistently, all of which limits the usefulness of their data on structures in the FRPP. Additionally, the agencies we reviewed submitted outdated or incorrect information for key data elements, such as the replacement value, annual operating costs, and condition. GSA officials that manage FRPP said that FRPC chose to provide flexibility in the reporting guidance to account for the wide diversity in federal structures, but the FRPP also aggregates the data as if they were comparable. Even if this data were useful, FRPC reports very little of what it collects from agencies and officials at GSA told us that there is low interest in and demand for information on structures, a situation that creates few incentives to improve data reliability. In addition, OMB officials stated that their focus in recent years has been primarily on buildings relative to structures. In prior reports, we have stressed the importance of limiting the number of elements to the vital few that are considered essential for producing data for decision making in light of the costs of collecting this data.

Agencies Define Structures Differently

Agencies we reviewed defined a structure differently when inventorying their assets. Differing definitions resulted in inconsistent data as different types of assets were being labeled as structures across agencies (see table 2). Two of the agencies we reviewed—USDA and DOE—did not develop a standard definition for a structure. OMB guidelines state that agencies should develop detailed guidance necessary for producing reliable, consistent data.¹³ GSA real property officials responsible for the FRPP stated that they, in coordination with FRPC, chose to give agencies the flexibility to define structures themselves and that FRPP guidance, therefore, does not define a structure.

¹³Office of Management and Budget, *Guidelines for Ensuring and Maximizing the Quality, Objectivity, Utility, and Integrity of Information Disseminated by Federal Agencies; Republication* (Washington, D.C.: Feb. 22, 2002).

Table 2: Selected Agencies Definitions of Structures

Agency	Definition of structure
DOT	A facility that is fixed to the ground without four walls and a roof.
VA	Facilities that can be entered by a person, but are not enclosed or lockable or facilities that cannot be entered by a person, but provide support to buildings, like utility systems.
USDA	Officials at each installation determine how to identify structures.
DOE	Officials identify structures using the 22 FRPP Real Property Use Types.
Interior	All constructed assets that do not meet the definition of a building.

Source: GAO analysis of agency data.

For the agencies we reviewed, these different definitions led to the inconsistent identification of similar structures when aggregated across agencies, thereby reducing the reliability and accuracy of FRPP data on structures. For example, VA has created an “other” category that is different from buildings, land, and structures. This category includes monuments, statues, and flagpoles—items other agencies report as structures in FRPP. While this approach may be legitimate for VA purposes as long as it is applied consistently, it will not create consistent information government-wide when aggregated in FRPP.¹⁴ Because USDA and DOE did not define what constituted a structure, the categorization of structures may vary by installation, resulting in inconsistent information within the agencies. For example, officials at DOE’s Lawrence Livermore National Laboratory (LLNL) and the Interior’s Bureau of Land Management (BLM) Fort Ord National Monument classified the landscaping at a location as a structure in FRPP.¹⁵ Conversely, officials at DOE’s Argonne National Laboratory did not classify landscaping, such as a fountain in front of a building, as a structure but considered it part of the building. This approach resulted in variation within DOE at the installation level, as well as being inconsistent

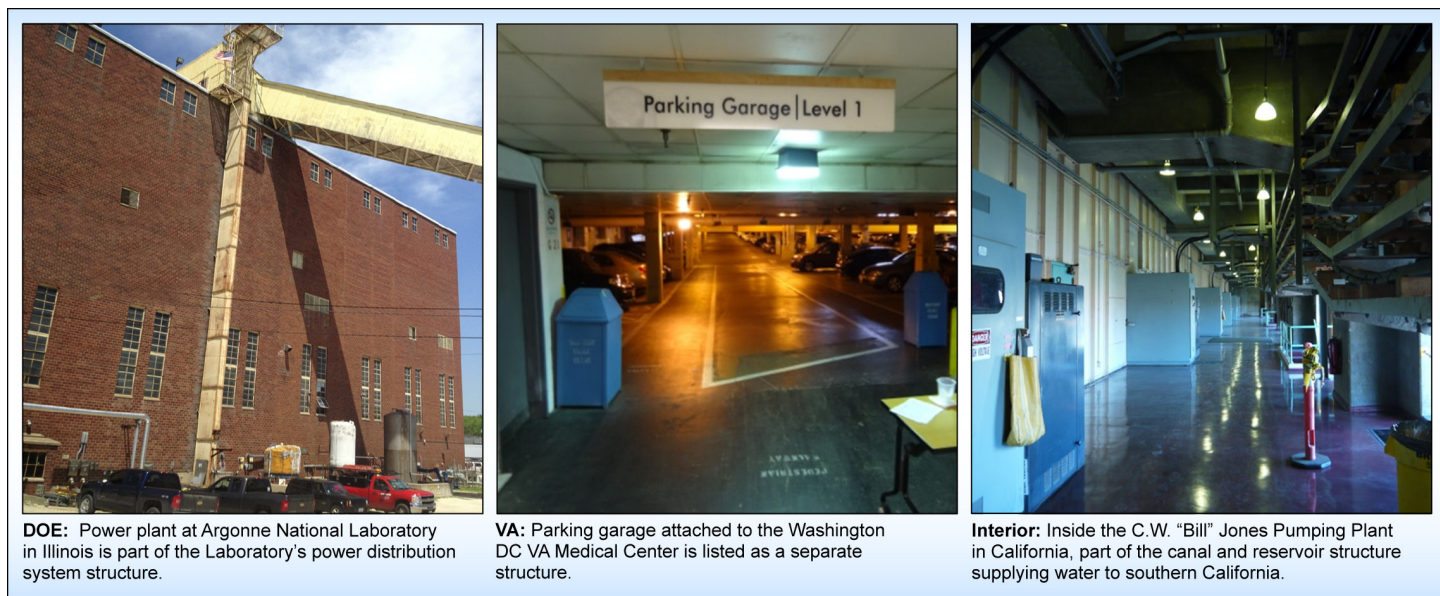
¹⁴VA officials noted that they are taking steps to re-categorize some assets that were previously under the VA’s “other” real property type into other usage codes in one of the three FRPP Real Property Types (Land, Building or Structure).

¹⁵BLM officials told us beginning in fiscal year 2011, BLM aggregates individual assets located at a recreation site, such as the landscaping located at a site in Fort Ord National Monument mentioned above, into one data element submittal to the FRPP. They said this was done to better represent the true cost to maintaining the site and remove the confusion of reporting maintenance costs for minor assets.

with the FRPP guidance, which instructs agencies to report landscaping as a structure under “All Other.”

Some facilities we visited were classified by some agencies as structures, even though they were similar to buildings (having features such as walls, roofs, doors, windows, and air-conditioning systems in some cases). Figure 2 shows some of these examples.

Figure 2: Examples of Building-Like Structures



Source: GAO.

GSA officials also said that different approaches to defining structures are legitimate under the guidance, but agreed that best practices require a consistent agency-wide approach. However, as a starting point to ensure that all agencies have a similar understanding of what constitutes a structure, the FRPC should update the FRPP guidance to include such a definition. Until this action occurs, there will be the increased likelihood that agencies will continue to define structures differently, thus negatively affecting the reliability of the data being collected.

Agencies Count Structures Differently

We found that officials, across agencies we reviewed, also counted structures differently, undermining the accuracy of the number of structures when totaled nationwide. OMB guidelines state that agencies should develop detailed guidance necessary for producing reliable,

consistent data.¹⁶ FRPP guidance does not instruct agencies on how to count structures, and GSA officials stated that agencies can use different approaches as long as they are consistently applied by those agencies. GSA officials that manage FRPP said that they recognize that flexibility in the guidance could result in differences in how agencies designate structures, thereby creating issues with how comparable the data are across agencies.

We found inconsistencies in how officials at different agencies for the sites we visited counted the same types of structures. For example, officials at the DOE sites we visited aggregated primary roads together into singular entries in the FRPP, while officials at the DOT sites we visited generally listed each road as separate entries. We also found that some officials at the agencies we visited separated features of a structure into multiple FRPP entries while other officials included all features as a one-structure entry. For example, at the Interior's Bureau of Reclamation (BOR) sites we visited, officials manage large structures, such as power plants, dams, and canals, generally grouping various portions of the supporting infrastructure related to a main asset together into a single entry in the FRPP. Conversely, officials at the FAA sites we visited generally disaggregated the components of structures into multiple entries in the FRPP because the agency officials track their expenditures in multiple systems, and renovations sometimes result in additional entries. See figure 3 for an example of how agencies count structures differently.

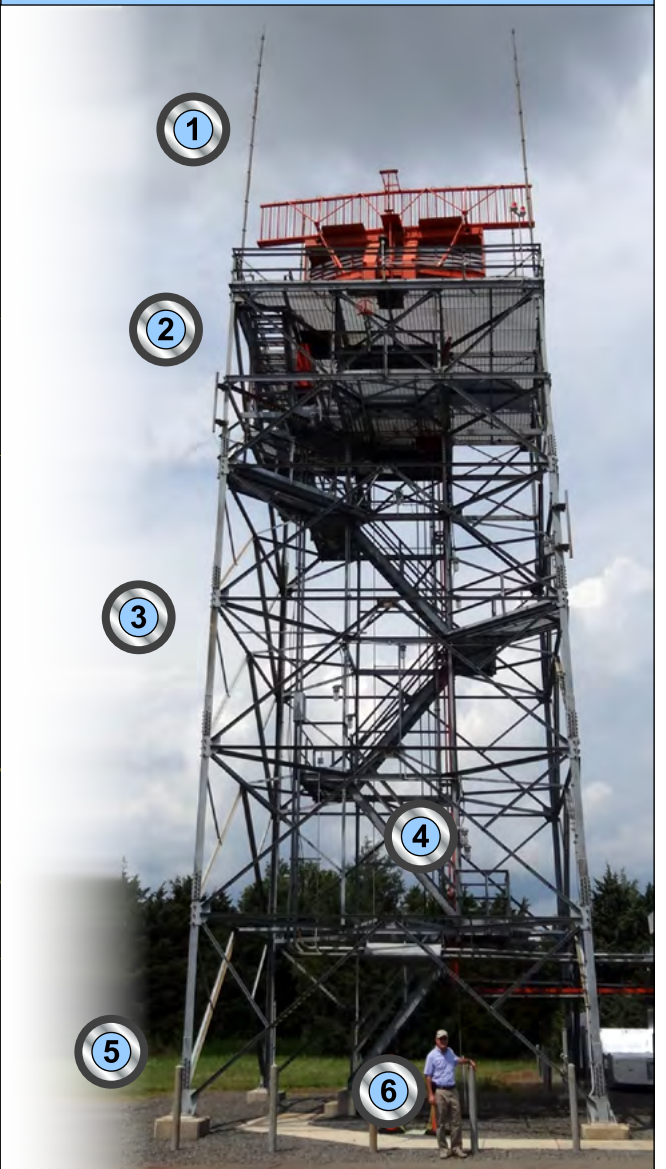
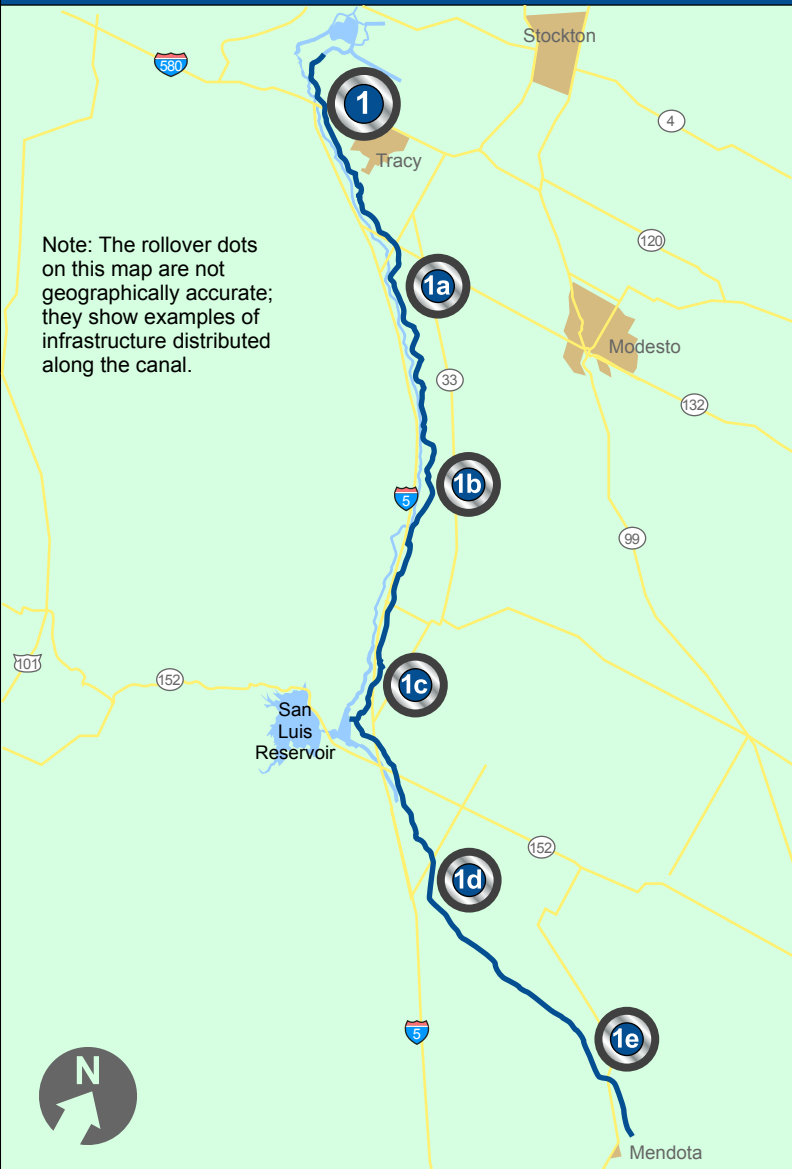
¹⁶*Guidelines for Ensuring and Maximizing the Quality, Objectivity, Utility, and Integrity of Information Disseminated by Federal Agencies; Notice; Republication.*

Figure 3: Example of How Agency Officials Aggregate and Disaggregate Structures in FRPP

Interactive Graphic: Rollover the dots for more information. See appendix III for a non-interactive, printer-friendly version.

The Delta-Mendota Canal California, operated by Interior, which reported **one structure** (FRPP Unique ID: R0214004400S) for the entire 117 miles of the canal and its related components, including a pumping plant, large water flow management gates, and embankment roads and fencing along the canal.

Radio tower at Washington Dulles International Airport in Virginia, managed by DOT, which reported **6 structures** at this site, including the antenna system, raised portion of the tower, original tower, cable system, foundation, and the surrounding sidewalk.



Sources: GAO analysis of agency data; FAA and BOR officials; BOR (pumping station and wasteway photographs) and GAO (other photographs).

We found inconsistencies within agencies when counting structures. For example, Interior officials at the sites we visited would both aggregate and disaggregate roads. Officials at the BLM site we visited and all four NPS sites we visited, listed each road separately, while officials at the BOR sites and one of the Interior's U.S. Fish and Wildlife Service (FWS) sites we visited sometimes included roads with related infrastructure, such as flood control dikes. Similarly, we found that officials at some of the sites we visited, such as the VA and DOE sites, included all the parts of a utility system—such as sewage and electrical systems and their components—into one entry, while officials at other sites, such as NPS's Prince William Forest Park in Virginia separate out certain parts of utility systems into multiple entries. Officials from these agencies told us that the decision to aggregate or disaggregate structures in the FRPP is dependent on how the assets are being managed. For example, Interior officials said that it makes sense to combine a road with an asset if it is integral to and maintained along with that asset. However, this kind of variation undermines the reliability of both the aggregated agency and FRPP data.

We also found that structures without operation and maintenance costs may not even be included in some real property databases. For example, officials at USDA's Beltsville Agricultural Research Center (BARC) site said structures that existed before the creation of the FRPP do not appear in the database unless USDA has spent money to repair or replace them. As a result, USDA officials estimated that there were many more structures located at the BARC site, which is over 100 years old, than the 125 structures listed in the FRPP. However, FRPP guidance requires the inclusion of this information; the FRPP database is intended to be a comprehensive real property database of real property assets. Without guidance to ensure a common understanding, agencies will likely continue to count structures differently thus negatively affecting the reliability of the information being collected.

FRPP Is Not Reliable for Identifying or Determining the Location of Structures

Although all of the agencies we reviewed provided location information for their structures, we found that the location data for several of these structures were inaccurate, thereby limiting the usefulness of FRPP data. FRPP guidance requires that location data be included in the database, but allows agencies flexibility in terms of the specificity used to identify the

location of structures.¹⁷ For example, agencies may use the street address or the longitude and latitude coordinates. However, the Standards for Internal Control in the Federal Government and OMB guidance state that management should put in place control mechanisms and activities to enable it to enforce its directives and achieve results. In addition, GAO and OMB guidance state that one such result should be providing data that are consistent and reliable.¹⁸ At several sites we visited, local agency officials could not specify the structure using the data listed in the FRPP database. For example, we found at VA sites that the local officials could not confirm that the pieces of infrastructure they showed us related to the sites' utility systems, such as the power distribution or water systems, were a part of the structure listed in the FRPP database. Even in instances where latitude and longitude coordinates were listed in the database, agencies' officials had difficulties finding some structures. For example, local BOR officials at the San Luis Dam and Reservoir in California could not locate a recreational structure valued at about \$96 million. Although there were specific coordinates listed in the FRPP for that structure, officials stated that there was nothing there that could be considered a recreational structure worth that amount. While local officials were unable to use the FRPP location information to identify this structure, headquarters agency officials explained that this structure includes a variety of recreation components, including roads and other amenities, located within that geographical area and that the latitude and longitude represented a specific point within that area, not a specific structure.

At some of the sites we visited, officials told us they had difficulties determining location for larger structures, such as canals, roads, airport runways, and irrigation systems, some of which can span several miles and even cross county and state lines. In these instances, agency officials told us they measure coordinates at one end or at the center of a

¹⁷FRPP guidance also states that for assets that do not have a specific address and when there is a security issue associated with reporting the longitude and latitude, agencies should report the street address for the main gate or main entrance if the asset is located on an installation or campus. If no street address is available, agencies should report a zip code; where no zip code is available, agencies should report the nearest city and county.

¹⁸[GAO/AIMD-00-21.3.1](#); [GAO-09-680G](#); and *Guidelines for Ensuring and Maximizing the Quality, Objectivity, Utility, and Integrity of Information Disseminated by Federal Agencies; Notice; Republication.*

structure, which does not accurately capture the structure's location. For example, at one of the BOR sites we visited, officials said they measure the geographic coordinates at the beginning of canals that can span over 100 miles. Officials from two agencies we reviewed do not use geographic coordinates to identify structures' locations and said measuring the coordinates is too challenging and that there was limited value for expending resources needed to measure coordinates for structures that are already known to the local facility managers at their sites. Instead, officials use a central address for the structures they manage, which could be a long distance from the actual structure. These challenges may result in inaccurate location data on structures in the FRPP.

Agencies Categorize Structures Differently

We found inconsistencies with how officials categorize structures that may limit the usefulness of the data. OMB guidelines state that agencies should develop detailed guidance necessary for producing reliable, consistent data. As stated above, FRPP guidance categorizes structures into 22 different types and includes brief descriptions of the types of structures for each category. The guidance allows similar structures to be categorized differently. For example, FRPP guidance describes three different categories for which dams could fit, such as power development and distribution, reclamation and irrigation, and flood control and navigation. This categorization means that these dams could be included in these FRPP categories along with other non-dam structures (such as power plants, canals, or docks). We found that five different dams in five locations, all of which served different purposes were categorized differently in the FRPP database (see fig. 4 below). This makes it even more difficult to make decisions based upon numbers of structures in the categories because structures comprise such varied assets, with some similar type assets, such as dams, reported in different categories.

Figure 4: Examples of Similar Structures with Different Purposes



Interior: O'Neill Dam provides water to the Delta-Mendota Canal for irrigation and drinking water in California.



Interior: Prince William Forest Park Camp 5 Dam – built to create a swimming area in Virginia.



Interior: Headgate Rock Dam is a diversion dam to irrigate Indian lands in California.



USDA: It was unclear to USDA officials what purpose this retaining area, marked as a dam, fulfills at Beltsville, Maryland.



DOE: Earthen dam built to retain storm water runoff at Fermi National Accelerator Laboratory in Illinois.

Sources: GAO and Interior.

Officials from sites we visited from three of the five agencies we reviewed told us that they have difficulty identifying the appropriate category for structures because the agencies' structures vary and have unique characteristics. As a result, these agencies frequently use the FRPP catchall, "All Other," category when their structures do not fit within the other 21 categories; civilian agencies used the "All Other" category 23,294 times in fiscal year 2012 elevating it to the third largest category, accounting for 13.2 percent of structures listed. For example, during our site visits, officials showed examples of structures that were categorized

as “All Other” in the FRPP database, such as fences, sidewalks and paths, observation decks and platforms, lagoons, and signs. These structures are legitimately reported in the “All Other” category, but the FRPP database does not allow for further disaggregation limiting the usefulness of the category for identifying the type of the structure. GSA officials recognized that the 22 categories of structures in the FRPP do not capture the wide variety of different structures agencies operate. However, the GSA officials said that because of a lack of detail as to what the agencies include in the “All Other” category, they are unsure of what category additions or changes they should make. These officials acknowledged that it would be difficult to develop a comprehensive list of categories. Wide use of the “All Other” category reduces the usefulness of FRPP for managing structures by limiting the amount of detail that the database can have.

Key Data Elements in FRPP for Structures Are Not Reliable

Key FRPP elements for structures—replacement value, annual operating costs, and condition—are not reliable because some of the data submitted by agencies we reviewed are outdated or incorrect.¹⁹ GSA officials said that while they have taken steps to improve data quality, they ultimately rely on the agencies, which are required to certify that the data they transmit to FRPP are complete and reliable. Specifically, GSA officials said that agency submissions are not altered in any way once submitted to FRPP, meaning that any inaccuracies originated at the agency level.

Replacement Value

Although the agencies we reviewed recorded replacement values for their structures as required by the FRPP guidance, the replacement values were not always accurate, thereby limiting data’s usefulness.²⁰ As stated earlier, the Standards for Internal Control in the Federal Government and OMB guidance state that management should put in place control mechanisms and activities to enable it to enforce its directives and




¹⁹These are similar to our 2012 findings related to the performance data in FRPP for buildings. See [GAO-12-645](#).

²⁰FRPP guidance states that the intent is for agencies to define their own guidance and regulations for implementing the replacement value formula found in the guidance. It also states that GSA and DOD have published cost guidance that can be used by other agencies. Officials from DOT and local officials from one USDA site we visited told us they use the DOD’s Facilities Pricing Guide for estimating the replacement value for certain structures.

achieve results. GAO and OMB guidance state that one such result should be providing data that are consistent and reliable. Without this guidance, agencies cannot ensure that they are collecting and reporting consistent and reliable data on their structures internally, data that are then submitted to FRPP. For example, officials told us that replacement values in the FRPP seemed too high or too low, and other officials told us the replacement value did not match or come close to matching the replacement value listed in agencies' own property-management databases (see fig. 5). However, because local agency officials were often not the ones entering data into the agencies' real property databases or entering the data into the FRPP database, they could not explain why there were differences between FRPP and their agency's own property databases for these structures.

To calculate the replacement value for all structures annually as required by FRPP guidance, the agencies we reviewed reported using a number of different methods, including adjusting cost models designed for buildings to structures, escalating the original cost of constructing structures, and relying on estimates made by local officials and experts. While there are cost-estimating models available for calculating the replacement value of a building, there are no standard estimation methods available for all types of structures. Officials from Interior, VA, and DOE said that the lack of standard cost-estimating models for structures makes it more challenging and could introduce variation into the estimates as agencies develop their own models.

Figure 5: Examples of Inconsistent and Inaccurate Replacement Values for Structures

Structure	Replacement value
<p>DOT: Parking Lot at Chicago O'Hare International Airport in Illinois</p> 	<p>Too low \$.01</p>
<p>Interior: Possible remnants of the Palo Verde Dam railroad spurs in California, dismantled in 1957</p> 	<p>Too high About \$2.2 million</p>
<p>Interior: Fort Point National Historic Site in California</p> 	<p>Fiscal Year 2010 FRPP: about \$171 million</p> <p>Fiscal Year 2012 FRPP: about \$750 million</p> <p>NPS's property database: about \$820 million</p>

Source: GAO analysis of FRPP and agency data.

Annual Operating Costs

Although the agencies we reviewed identified annual operating costs for structures as required by FRPP guidance, we found that these costs were not always accurate, thereby reducing the consistency and reliability of FRPP data.²¹ As stated earlier, the Standards for Internal Control in the Federal Government and OMB guidance state that management should put in place control mechanisms and activities to enable it to enforce its directives and achieve results. In addition, GAO and OMB guidance state that one such result should be providing data that are consistent and reliable. Officials from one USDA site we visited said that none of the annual operating costs listed in the FRPP are accurate because the calculation is based on a standard formula of 1 percent of the replacement value, which does not reflect the structures' true costs. USDA officials agreed that their approach to calculating the operating costs did not produce accurate results at the individual structure level, but they said that USDA does not have the capacity to collect operating cost data for individual structures. Although FRPP guidance does not address the issue, GSA officials recognize that agencies must estimate the operating costs if they do not have the capacity to track operating costs for individual structures. We also found instances where local officials at sites we visited told us the annual operating costs listed in the FRPP are inaccurate. For example, officials at several of the sites we visited could not explain why some structures had zero operating costs listed in the FRPP or why some of the FRPP listed costs were higher compared to the amount of maintenance performed related to the structure. However, headquarters officials with VA said that structures listed as having zero operating costs, such as the committal shelter at the Quantico (VA) National Cemetery shown in Figure 6, are included in the operating costs under the associated building or land entries in FRPP.

²¹FRPP guidance states this should consist of the following full year costs: recurring maintenance and repair costs, utilities, cleaning and/or janitorial costs, and roads/grounds expenses.

Figure 6: Example of Zero Annual Operating Costs for a Structure, a Committal Shelter at Quantico (VA) National Cemetery, Virginia



Source: GAO.

Additionally, we found that some agencies reported the costs of structures operated and maintained by other entities. For example, officials at the BOR sites we visited in Arizona and California reported annual operating costs of \$1.9 million and \$3.8 million attributed to the Mark Wilmer Pumping Plant and the Delta-Mendota Canal, which includes the Tracy C.W. “Bill” Jones Pumping Plant. However, these two assets are fully managed and operated by state and district entities and are fully funded from the revenues generated from the sale of water and electricity. Interior officials told us these costs are to be reported because, as a term-limited management agreement, future responsibility for maintenance is still a federal liability, and the FRPP guidance instructs agencies to report annual operating costs for structures managed by other entities. However, the actual costs paid by the federal government on an annual basis may be overestimated in the FRPP, because according to local Interior officials, a portion of those costs are paid from revenues collected by the state and district entities. We also found that

USDA reported the annual operating costs for a bullet trap on a weapons range located at BARC, but the bullet trap is fully maintained and operated by a separate federal entity. USDA officials said that they were following FRPP guidance as they understood it.

Officials from the agencies we reviewed also noted that it is often challenging to calculate annual operating costs for structures and that different approaches may be used for different structures within agencies. For example, agency officials at some sites we visited told us they use associated costs—such as labor, utilities, and maintenance—to report annual operating costs. However, officials from DOE and VA sites that we visited told us that these data can be difficult to calculate at the individual asset level. Instead, they apportion certain types of costs, such as for electricity, evenly across certain structures. Different approaches within agencies undermine the consistency and, consequently, the reliability of the operating-cost data for these agencies.

Condition Index

Although the agencies we reviewed reported the condition of their structures as required by FRPP guidance, the FRPP data on the condition of these structures were not always accurate. According to FRPP guidance, condition index is a general measure of the constructed asset's condition and is calculated using the ratio of repair needs to the replacement value.²² We found numerous examples at the sites we visited where the listed FRPP condition did not match the observed condition of the structure. For example, we found a parking lot and a road at one FAA site that had a condition index listed as zero in the FRPP (which, according to FRPP guidance, represents the worst possible condition for the asset), and we found cooling towers at DOE's LLNL that had a condition index listed as 100. However, we did not find these structures to be in the most critical or excellent conditions. Officials from Interior, VA, and DOE told us they will also sometimes submit zero-dollar repair needs to FRPP for some of their structures that they no longer use and may be ultimately disposed of, even though the structure may be in disrepair, because it allows the agencies to prioritize funds for other assets.²³ However, this can result in the inaccurate reporting of the

²²Repair needs include the amount necessary to ensure that a constructed asset is restored to a condition substantially equivalent to the originally intended and designed capacity, efficiency, or capability.

²³VA officials stated that structures that are in the disposal process do not go through VA's condition assessment process as repair needs are no longer necessary.

structure's conditions in the FRPP because the condition index calculation relies on the amount of repair needs. For example, agency officials responsible for FRPP data at the FWS's Don Edwards San Francisco National Wildlife Refuge calculated the condition index for a historic cannery as 100, which would indicate the best condition reportable. However, as shown in figure 7, the condition index of the structure does not match its true condition. Agency officials told us the reason the condition is listed as 100 is because they entered zero dollars needed for repair to free funds for other structures, as this structure is not open to the public and does not currently serve a purpose on the FWS property. Also, officials told us if there is no intent to repair or maintain a structure, there is no reason to spend limited resources to complete a comprehensive condition assessment. Officials from NPS's Golden Gate National Recreation Area told us that a historic battery built for use during World War I and valued at almost \$200 million, had about \$450,000 in deferred maintenance, but we found its condition listed as 100 in the FRPP. According to officials at USDA's BARC site, all of the listed conditions for the structures we viewed at the site were inaccurate. These officials could not explain why the condition index, calculated by an independent contractor, was the same for all but one of the structures, and they agreed these metrics were not reflective of the structures' true conditions. As stated above, the FRPC has made changes for 2013 by having the FRPP automatically calculate the condition index using the formula stated above as well. While the formula has not changed, the FRPC has also revised FRPP guidance to require that agencies report all the repair needs, including the repairs agencies do not plan to make. OMB staff told us they hope this will prevent agencies from submitting inflated conditions.

Figure 7: Examples of the Condition of Interior’s Fish and Wildlife Service’s Historic Cannery at Don Edwards San Francisco National Wildlife Refuge in California



Source: GAO.

Incentives to Improve FRPP Data on Structures Are Limited Due to Low Demand for and Utility of the Data

Even if data on federal structures were reliable, FRPC reports very little of what it collects from agencies. Internal control standards for federal executive branch agencies require that agencies have relevant information for decision-making and external-reporting purposes. For fiscal year 2012, public access to FRPP data are limited to a 23-page, high-level summary report for all 361,318 federal buildings, 485,866 federal structures, and about 44 million acres of federal land. The high-level summary report includes aggregated data on 5 of the 23 elements that agencies are required to submit. This raises questions about the importance of aggregating structures data government-wide. As stated earlier, in previous reports we have stressed the importance of limiting the number of elements to the vital few that are considered essential for producing data for decision making in light of the costs of collecting this data. This will help agencies focus their limited resources on ensuring that those vital elements are reliable. In addition, GSA and OMB officials said there is low interest in and demand for government-wide information specifically related to structures, resulting in little incentive to make improvements. They said the majority of requests for information from users of FRPP data—the administration, the Congress, and the public—are related to buildings, not structures, so they have focused their efforts at improving and more extensively evaluating FRPP data related to buildings. Based on conversations we had with OMB staff, FRPP building data may be of more interest than structures because buildings that are occupied by federal workers and visited by the public have safety, security, and resale factors that do not generally exist for structures.

Buildings also can have value to the private sector, making them targets for sale, while structures are less likely to have commercial value and (like some federally-owned buildings) could also be located inside a large federal land area. Figure 8 illustrates how some structures likely have no private-sector value.

Figure 8: Structures That Likely Have Little Private-Sector Value



Source: GAO.

While OMB staff acknowledged that the FRPP's data on structures have reliability issues and that there is lower demand for information on structures compared to buildings, they also said that structures represent investments of taxpayer money and as such agencies should continue to track their structures because the data are valuable to agency officials. Agency officials consistently said that they would continue tracking their structures even if they did not submit it annually to the FRPP. However, some agencies might not track the same elements. For example, FAA officials said that the agency only tracks the congressional district of each of their structures because it is a required element in the FRPP guidance.

Agencies Face Similar Challenges in Maintaining, Securing, and Disposing of Structures as They Do for Buildings

We found that agencies generally face similar challenges in managing structures as they do in managing buildings. All agency officials we spoke with stated that most challenges centered on prioritizing resources to maintain structures, ensuring the safety and security of structures, and disposing of excess structures.

Prioritization of Resources for Maintaining Structures Is Difficult

Officials from all the agencies we spoke with stated that prioritizing resources is their primary challenge to managing structures. For example, Interior officials stated that their major challenge is to maintain Interior's mission critical assets as the current funding levels are less than half of the minimum they consider necessary to sustain acceptable conditions. We have previously developed criteria for addressing real property maintenance backlogs based on National Academy of Sciences reports on maintenance and repair of federal facilities.²⁴ Our criteria includes, among other things, setting priorities among the outcomes to be achieved from maintenance activities, identifying critical assets to invest in, and analyzing tradeoffs and optimizing results from competing investments in maintenance. Interior officials told us they provide department-wide guidance for capital investment strategies. Following this guidance, for example, NPS has developed an investment matrix that combines mission criticality and historic importance with the amount of deferred maintenance to determine which structures to invest in first. FAA officials in one FAA region are using their own unique database to determine the maintenance costs for structures to prevent failure of mission critical structures that support the national airspace. FAA is currently undertaking an agency-wide initiative to address their deferred maintenance needs for these structures.

²⁴National Academy of Sciences, *Predicting Outcomes from Investments in Maintenance and Repair for Federal Facilities* (Washington, D.C.: 2012).

Location and Condition of Some Structures Present Security and Safety Challenges

Agency officials at the sites we visited stated some security and safety challenges were related to the location and condition of structures for which they were responsible. One of the security concerns mentioned by some NPS and BLM officials was that some structures were spread out over the park or other federal land area making it challenging to ensure their security. For example, the NPS' Golden Gate National Recreational Area has over 500 structures spread out over 60 miles around the San Francisco Bay area, and BLM's Fort Ord National Monument has 67 structures spread out over 7,200 acres. NPS officials also mentioned that there are challenges in securing nationally significant structures in National Parks while encouraging the public to visit those structures and working to provide a favorable experience during their visit. Other structures present security and safety challenges different from buildings. NPS officials stated that some structures may be in rugged terrain, have multiple points of approach, all making security and safety more challenging than for buildings where security and safety features can be built in and access controlled more easily. The BOR's 117-mile long Delta-Mendota Canal in California, which provides critical water resources to southern California, presents a security challenge due to its long length through sparsely populated areas as well as a safety challenge as parts of the canal are open to the public (see fig. 9). To mitigate the safety risk presented by the canal's swiftly flowing waters, safety lines have been installed to help people climb out of the canal if they fall in.

Figure 9: Examples of Security and Safety Challenges Presented by the Long Length of and the Swiftly Flowing Water in the Delta-Mendota Canal in California



Source: GAO.

Agencies Have Unneeded Structures, but Uniqueness, Location, and Resources Complicate Disposal

Federal agencies we reviewed have structures that they are not utilizing. However, agencies struggle to dispose of excess structures.²⁵ In some cases, the agencies may just leave the obsolete structures. For example, many structures at the USDA's Agricultural Research Service's Beltsville research facility in Maryland are no longer used but remain in place on the 6,700 acre site. Figure 10 shows a water tower on the site that has been unused for years and that is slowly being recaptured by nature.

²⁵ [GAO-12-645](#). Section 102 of title 40 of the U.S. Code defines excess property as "property under the control of a federal agency that the head of the agency determines is not required to meet the agency's needs or responsibilities." Agencies may also designate a property as underutilized defined as "an entire property or portion thereof, with or without improvements, which is used:(a) irregularly or intermittently by the accountable Executive agency for current program purposes of that agency; or (b) For current program purposes that can be satisfied with only a portion of the property." 41 C.F.R. §102-75.50.

Figure 10: Unused Water Tower at USDA's Beltsville Facility, Maryland



Source: GAO.

Officials at NPS's San Francisco Maritime National Historic Park in California determined that one of its larger ships was excess and will scrap it offsite. In a different case, NPS implemented a creative solution to obsolete structures by turning the historic batteries that protected the San Francisco harbor during World Wars I and II into tourist attractions and warehouses. Other structures, such as DOE's particle accelerators, are unique to an agency's mission; even if DOE determined the accelerators to be excess property, they would likely have no use outside of that research mission.

Four of five agency officials we spoke with also stated that the remote location of many structures or their location on large campuses of federal land made disposal impractical. Many of the sites we visited were either located on large or integrated parcels of federal land (such as a National Park or the grounds of a VA hospital) or were spread out over long distances (such as canals and reservoirs). For example, Interior officials said that the vast majority of the structures are located on trust

stewardship lands, which, by law according to Interior, cannot be divested through conveyance or sale and that congressional approval is frequently required. They also said before any possible demolition could occur, historic status and environmental surveys must be completed, adding to the difficulties and costs of disposal. In addition, structures operated by FAA may be located on airport property or in remote areas on leased land with clauses that require FAA to restore the land to its original condition, increasing the disposal costs of excess structures.

Conclusions

Federal agencies are required to report 23 separate elements for every one of their structures to FRPP every year, but the data have two types of reliability problems. First, at the most basic level, some of the data agencies submit on their structures are incorrect, undermining agencies' ability to manage their structures and the reliability of the data in FRPP. Agencies must improve their data quality in accordance with OMB's guidelines in order to document performance and support decision making. Second, even if agencies effectively apply the OMB guidance, the government-wide data will continue to face reliability problems because of the flexibility built into FRPP guidance on how agencies track key elements, such as defining and counting structures. FRPC chose not to establish a clear definition for structures, but a clear demarcation between buildings and structures would be useful for ensuring that FRPP's data related to buildings are complete and that agencies do not use the flexibility they have in defining structures to include assets that are more appropriately considered buildings. Better defining structures alone, however, will not change the fact that reasonable differences in how agencies track their structures create inconsistencies when FRPP data are aggregated government-wide. For vital information, it would be worth the time, resources, and effort needed to harmonize agency approaches. However, while agencies need to track structures for their own purposes, it is unclear if it is necessary to aggregate the information government-wide. GSA and OMB officials said that demand for structures information is low, and FRPC only summarizes selected elements of the data annually, and most of those elements relate to buildings not structures.

Recommendations for Executive Action

To better ensure the quality of both the more detailed data that agencies collect on their structures and the summary information submitted in the FRPP, we recommend that the Director of OMB, in collaboration with FRPC, develop guidance to improve agencies' internal controls to produce consistent, accurate, and reliable data on their structures.

To better ensure the quality of the data in FRPP and focus agency resources to consistently account for structures, we recommend that the Administrator of GSA, in collaboration with the FRPC, take the following two actions:

- Issue guidance to federal agencies clarifying the definition of structures. This clarification should ensure that building-like structures are identified as buildings.
- Assess the feasibility of limiting the data elements agencies would be required to submit for structures submitted to the FRPP.

Agency Comments

We sent a copy of this report to the Director of the Office of Management and Budget; the Administrator of the General Services Administration; and the Secretaries of Agriculture, Energy, the Interior, Transportation, and Veterans Affairs for their review and comment. OMB generally agreed with our findings and recommendation and made technical comments, which we incorporated as appropriate. GSA agreed with our recommendations and provided its action plan for addressing the recommendations. GSA's response is reprinted in appendix II. USDA, DOE, Interior, and VA provided technical comments, which we incorporated as appropriate. DOT did not have any comments on the report.

As agreed with your offices, unless you publicly announce the contents of this report earlier, we plan no further distribution until 30 days from the report date. At that time, we will send copies to the Director of the Office of Management and Budget; the Administrator of the General Services Administration; and the Secretaries of Agriculture, Energy, the Interior, Transportation, and Veterans Affairs. In addition, this report will be available at no charge on GAO's website at <http://www.gao.gov>.

If you or your staff have any questions, please contact me at (202) 512-2834 or at wised@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made key contributions to this report are listed in appendix IV.

A handwritten signature in black ink that reads "David J. Wise". The signature is written in a cursive style with a large, stylized 'D' and 'W'.

David J. Wise
Director, Physical Infrastructure Issues

Appendix I: Objectives, Scope, and Methodology

Our objectives were to determine (1) the scale and scope of federally-owned or leased structures, (2) how federal agencies track and categorize federal structures, and (3) the extent to which the challenges the federal agencies face in managing buildings also apply to structures. To address these objectives, we reviewed pertinent laws, regulations, policies, and other documents related to federal real property management. The primary source of government-wide federal real property information is the Federal Real Property Council's (FRPC) Federal Real Property Profile (FRPP). We reviewed guidance from the FRPC regarding structures, including the Guidance for Real Property Inventory Reporting for the FRPP. We obtained FRPP summary data from fiscal years 2010 and 2012, the most recent data available, for structures owned and operated by the federal government.

We recently reported that the FRPC has not followed data collection practices that would help them collect FRPP data in a way that is sufficiently consistent and accurate to make property management decisions.¹ We recommended that GSA develop a plan to improve FRPP data. GSA agreed with the recommendation but has not yet finished implementing it. Nonetheless, we also found that the FRPP can be used in a general sense to track federal real property. As such, for this report and a similar report using FRPP data, we have determined that FRPP data were sufficiently reliable for limited purposes, such as: identifying agencies within our scope, selecting site visit locations, summarizing agency-level statistics for structures, and to compare against agency source data on structures for our selected agencies.²

We identified five civilian real property-holding agencies for our review: the Departments of Agriculture (USDA), Energy (DOE), the Interior (Interior), Transportation (DOT), and Veterans Affairs (VA). On the basis of the latest FRPP summary data for federal structures available, these five agencies reported being responsible for approximately 83 percent of all federal civilian structures. We used the following criteria to select these agencies as reported to the FRPC for inclusion in the FRPP: number of structures, diversity in types of structures, and high replacement value and operations and maintenance costs. These agencies gave us a

¹[GAO-12-645](#).

²GAO, *Federal Real Property: Strategic Partnerships and Local Coordination Could Help Agencies Better Utilize Space*, [GAO-12-779](#) (Washington, D.C.: July 25, 2012).

diverse array of structures to review, a high reported dollar value for replacement value (a reported combined \$5.9 billion of operating costs per year) and annual operating costs and a mix of challenges, such as sensitive security or critical systems used in operating a large hospital. We excluded the Department of Defense (DOD) agencies because GAO has completed other engagements focused exclusively on DOD real property. We excluded the Department of State as most of its real property holdings, including structures, are outside of the United States. We excluded the Department of Homeland Security, an agency that is responsible for more structures than DOE or VA, from our agency selection as some structures could be security sensitive and we determined that our other selected agencies had a good representation of the different kinds of structures in the FRPP.

To determine to the scale and scope of federal structures, we obtained and analyzed FRPP data submissions and other real property data from the five selected agencies; interviewed real property officers at these agencies; visited sites where the agencies had structures; interviewed Office of Management and Budget and General Services Administration staff about the FRPP data for structures; and reviewed FRPP guidance and other documents related to the agencies' real property data and the FRPP database. We obtained the agencies' FRPP data submissions for structures for fiscal year 2012. In addition, for select data elements and for structures we saw during our site visits, we obtained real property data for structures from the source databases that each agency uses to generate its annual FRPP submissions. We obtained source system data to compare what was in the FRPP against the data that were in the agency's own databases for those structures. As we have determined in prior reports on FRPP data, FRPP submissions can only be changed by the agency submitting the data. As a result, we believe that the FRPP submissions obtained from the agencies match the data contained in the FRPP database. In addition, for select data elements, we obtained real property data from the source databases that each agency uses to generate its annual FRPP submissions. We obtained source system data to get information on description, replacement value, operational costs, location, and condition of selected structures.

We posed questions to senior real property officers at the five agencies about their processes for collecting and calculating data for structures. To gather detailed examples of structures and to learn about the processes by which data on such properties are collected or calculated and then submitted to the FRPP database, we visited sites where the five agencies we selected had structures. We selected these sites using information

from the agencies' FRPP submissions. Using the most recent FRPP submissions we had at the time for each agency, we selected a non-probability sample of sites. Because this is a non-probability sample, observations made at these site visits do not support generalizations about other properties described in the FRPP database or about the characteristics or limitations of other agencies' real property data for structures. Rather, the observations made during the site visits provided specific, detailed examples of issues that were described by agency officials regarding the way agencies collect and calculate data for structures. We focused on sites clustered around four cities: Washington, D.C.; Chicago, Illinois; Los Angeles, California; and San Francisco, California. This strategy afforded both geographic diversity and balance among our selected agencies while also accommodating time and resource constraints. In selecting sites and buildings in and around these four cities, we took into account the following factors:

- We prioritized sites that had multiple selected agency sites where a high concentration of structures was present. This allowed us to see more properties in a limited amount of time.
- We prioritized the selection of as many different types of structures (as defined in the FRPP) as possible.
- We also selected sites with high replacement values, high operations and maintenance costs, exceptionally low replacement values or operations and maintenance costs, those reported to be in good and poor condition, and structures registered as historic.

We visited at least two sites for each selected agency across our four site-visit areas. In all, we selected 24 sites. Whereas we selected sites based in large part on the numbers and kinds of structures present, the structures we saw at each site depended on additional factors. At some sites, there were too many structures to see them all, given our limited time at each site. In those circumstances, we prioritized structures that were close to one another to see as many structures as we could in the time we had, those structures with high or exceptionally low reported replacement values or high operation and maintenance costs, and different structure types as classified by the agency in FRPP. At several sites, local real property officials identified other structures that we toured and analyzed.

Prior to each site visit, we analyzed the FRPP data submissions for the latest year available, and developed questions about the data submissions for local property managers. We also contacted the local property managers to answer those questions and to solidify the exact

structures we would see at each location. During our site visits, we interviewed local property managers and compared what we observed at each structure with the FRPP data for that structure, and we took photographs of the structures. In addition to questions about individual properties, we questioned the local officials about the kind of data they collect on the properties, how they collect that data, and how that data differed from the FRPP data we had for the structures at the location.

To identify the challenges facing federal agencies in managing structures, we analyzed agency property management reports, strategic plans, and FRPP reports along with statements from agency officials both at agency headquarters and at sites we visited about their challenges. We compared these challenges to those we had identified in our reports about federal real-property management challenges for buildings to determine how similar the agency's challenges for buildings were to those for managing structures.

We conducted this performance audit from January 2013 to January 2014 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 findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix II: Comments from the General Services Administration



The Administrator

The Honorable Gene L. Dodaro
Comptroller General of the United States
U.S. Government Accountability Office
Washington, DC 20548

Dear Mr. Dodaro:

The U.S. General Services Administration (GSA) is pleased to provide you with our response to the U.S. Government Accountability Office (GAO) draft report, "Federal Real Property: Actions Needed to Improve How Agencies Manage Structures" (GAO-14-87).

We have reviewed this report in depth and have developed a comprehensive action plan to address the recommendations made to GSA. I want you to know that I consider this report, as well as the others we at GSA receive from GAO, to be a very useful tool to assist in our pursuit of continuous improvement in GSA operations to better serve the American people.

Specific actions being taken in response to these recommendations are enclosed. We are confident that these actions will move us towards greater reliability of the Federal Real Property Profile data on Federal structures, and, ultimately, to greater transparency and accountability across Government.

If you have any questions or concerns, please do not hesitate to contact Ms. Lisa Austin, Associate Administrator, Congressional and Intergovernmental Affairs, at (202) 208-1806.

Sincerely,


Dan Tangherlini
Administrator

Enclosure

cc: David J. Wise, Director, Physical Infrastructure Division, GAO

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**U.S. General Services Administration
Actions Planned to Address the Recommendations in the
GAO Draft Report, "Federal Real Property: Actions Needed to Improve How
Agencies Manage Structures" (GAO-14-87)**

To better ensure the quality of the data in the Federal Real Property Profile (FRPP) and focus agency resources to account for structures consistently, the U.S. Government Accountability Office (GAO) recommended that the Administrator of GSA, in collaboration with the Federal Real Property Council (FRPC), take the following two actions:

1. **Recommendation 1:** Issue guidance to Federal agencies clarifying the definition of structures. This clarification should ensure that building-like structures – such as power plants and parking garages – are identified as buildings.
2. **Recommendation 2:** Assess the feasibility of limiting the data elements agencies would be required to submit for structures submitted to the FRPP.

GSA Action


GSA concurs with these recommendations. As reinforced through the GAO report, the wide variety of structures across government – from towers, to dams, to parking lots – makes it challenging to arrive at a standard definition for structures and buildings and to ensure full reliability of the data. To address this issue, GSA, together with the Office of Management and Budget and FRPC, began an effort last year to standardize the FRPP data and improve its overall quality. As a result, earlier this year, GSA eliminated several data elements and issued enhanced guidance to the agencies, including improved definitions of the data categories.

We want to continue the work begun last year by addressing several additional areas highlighted in the GAO report. Specific actions include:


- GSA will survey agencies to determine whether the list of real property uses for a structure should be expanded.
- GSA will review whether an additional category of assets should be developed to identify separately parking structures, power plants, and other unique assets that do not seem to fit as clearly into either the building or structure category.
- GSA will continue to review the data elements reported for structures within the FRPP to determine whether additional elements should be further clarified, revised or removed to produce more meaningful information.

Appendix III: Full Text for Figure 3 on How Agencies Aggregate and Disaggregate Structures in FRPP


Radio tower at Washington Dulles International Airport in Virginia, managed by FAA reported 6 structures at this site, including the antenna system, raised portion of the tower, original tower, cable system, foundation, and the surrounding sidewalk.




Structure #1:
The antenna system that gathers data atop the tower
(FRPP Unique ID: 31698)




Structure #2:
The upper part of the raised tower that now holds the antenna
(FRPP Unique ID: 31700)




Structure #3:
The lower part of the raised tower that holds the antenna
(FRPP Unique ID: 31696)



Structure #4:
Cable System that carries data from the antenna to the building
(FRPP Unique ID: 31693)



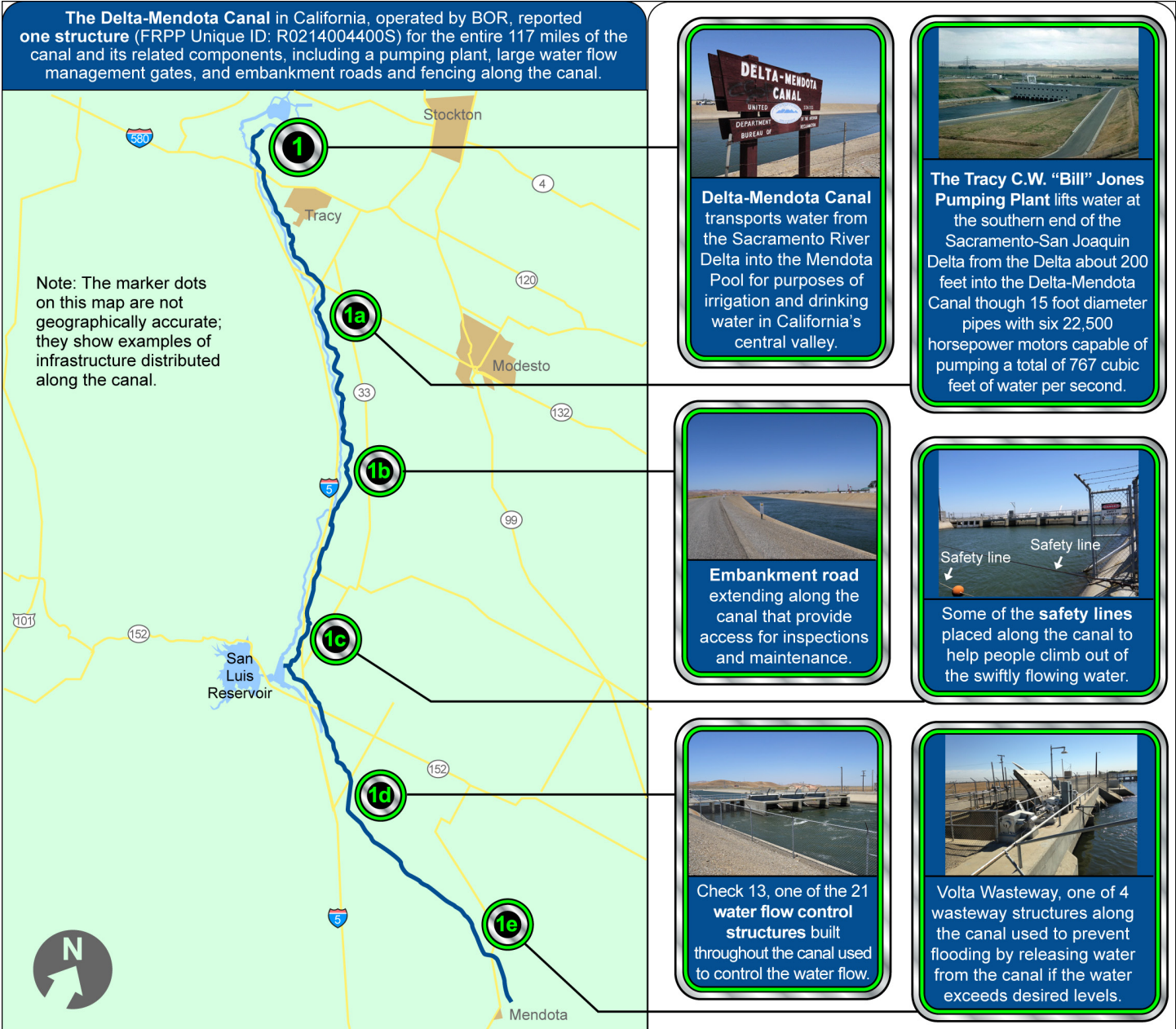
Structure #5:
The tower's concrete foundation
(FRPP Unique ID: 68175)



Structure #6:
The sidewalk beneath the tower
(FRPP Unique ID: 31695)

Sources: GAO analysis of agency data and FAA officials, and GAO (photographs).

Appendix III: Full Text for Figure 3 on How Agencies Aggregate and Disaggregate Structures in FRPP



Sources: GAO analysis of agency data and BOR officials; BOR (pumping plant and wasteway photographs); and GAO (other photographs).

Appendix IV: GAO Contact and Staff Acknowledgments

GAO Contact

David J. Wise, (202) 512-2834 or wised@gao.gov

Staff Acknowledgments

In addition to the named contact above, Keith Cunningham (Assistant Director), Melissa Bodeau, Anthony Costulas, Anne Doré, Kathleen Gilhooly, Greg Hanna, Robert Heilman, Joshua Ormond, Sara Ann Moessbauer, and Sandra Sokol made key contributions to this report.

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