



DEPARTMENT OF THE NAVY
OFFICE OF NAVAL RESEARCH
BOSTON REGIONAL OFFICE
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IN REPLY REFER TO:

9/27/2023

Debra Murray
Interim Assistant Vice President, Sponsored Programs Accounting and Compliance
University of Maryland - College Park
4101E Chesapeake Building
4300 Terrapin Trail
College Park, MD. 20742

Dear Debra Murray:

The Office of Naval Research, Boston has performed an onsite Property Management System Analysis (PMSA) of the UNIVERSITY OF MARYLAND, COLLEGE PARK property management system. The PMSA, conducted on 08/21/2023 was performed in accordance with FAR and OMB requirements and with the guidance provided by The Office of Naval Research. The objective of the PMSA was to ascertain the ability of University of Maryland - College Park's property management system to protect, preserve, account for and control Government-owned property in their custody. The PMSA included various tests and analyses of the institution's internal management controls for property management, inventory procedures, reports, disposition activities and other areas as deemed necessary to perform the PMSA.

According to ONR records, the total value of ONR administered property at the University of Maryland - College Park is \$1,871,872.78 accountable to 4 awards. One of these awards is expired. A request for disposition instructions have been submitted. The property is distributed as follows:

DOD	NASA
\$1,869,072.78	\$2,800.00

32 items were chosen for physical sighting during the onsite review. Of these items, three were returned to the sponsor and documentation was provided. UMD did not update property records to remove the items as being Government titled property in a timely manner in accordance with FAR 52.245-1(f)(1)(iii)(A). An additional nine items were consumed during the performance of the contract. FAR 52.245-1(b)(2) states, *“The Contractor’s responsibility extends from the initial acquisition and receipt of property, through stewardship, custody, and use until formally relieved of responsibility by authorized means, including delivery, consumption, expending, sale (as surplus property), or other disposition, or via a completed investigation, evaluation, and final determination for lost property.”* Since consumption is an authorized means of relief of accountability, these nine items no longer need to be tracked or reported. It is recommended that UMD review their Government property record and remove items consumed during the period of the contract.

A Single Audit is conducted annually in accordance with Federal Regulations. A Single Audit combines the annual financial statement audit with additional audit coverage of Federal funds and includes a review of UMD's overall property management system. The most recent Single Audit, for fiscal year ending June 30, 2022, did not identify any findings related to the control of government titled property.

UMS's Property Administration Manual has been reviewed for completeness and is considered acceptable.

The University of Maryland - College Park recently performed a physical inventory. The inventory was performed in accordance with their approved policies and procedures. There were no deficiencies identified during the physical inventory.

For the last property reporting period the University of Maryland - College Park submitted all 10 Annual Property Reports in a timely manner. The Annual Reports that were submitted for this period contained accurate information.

The University of Maryland - College Park has routinely requested disposition instructions within a reasonable timeframe after the property is no longer needed for its assigned project. During the previous year, University of Maryland - College Park submitted their required final property reports in a timely manner.

Based upon the results of this PMSA and in the judgment of the Property Administrator, the property management system at the UNIVERSITY OF MARYLAND, COLLEGE PARK is compliant to protect, preserve, account for and control Government owned property.

Thank you for your assistance in this matter. If you have any questions, please contact me at (339) 232-3509 or valarie.a.woodbry.civ@us.navy.mil.

Sincerely,

Valarie Woodbury
Administrative Contracting Officer
ONR Boston Regional Office

cc: Lisa Tavares, Property Systems Manager, ONR Seattle Regional Office
Eric Garfield, Regional Director, ONR Boston Regional Office