

SECTION V

Management's Assertion About the Effectiveness of Internal Controls





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Office of the Public Printer

February 7, 2003

Mr. Paul Geraty
KPMG LLP
2001 M Street NW.
Washington, DC 20036-3389

Dear Mr. Geraty:

In connection with your examination of our assertion regarding internal controls over financial reporting of the United States Government Printing Office (GPO) as of September 30, 2002, and for the year then ended, we make the following representations:

1. The GPO is responsible for establishing and maintaining an effective internal control structure.
2. Pursuant to GPO Instruction 825.18A, Internal Control Program, "internal control" as it relates to the consolidated financial statements, is a process that is effected by the agency's management and other personnel, and is designed to provide reasonable assurance that the following objectives are met:
 - a. Reliable financial reporting. Transactions are properly recorded, processed, and summarized to permit the preparation of the consolidated financial statements in accordance with generally accepted accounting principles, and assets are safeguarded against loss from unauthorized acquisition, use, or disposition.
 - b. Compliance with applicable laws and regulations. Transactions are executed in accordance with laws governing the use of budget authority and other laws and regulations that could have a direct and material effect on the consolidated financial statements.

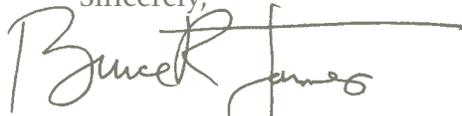
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Washington, DC 20401-0001

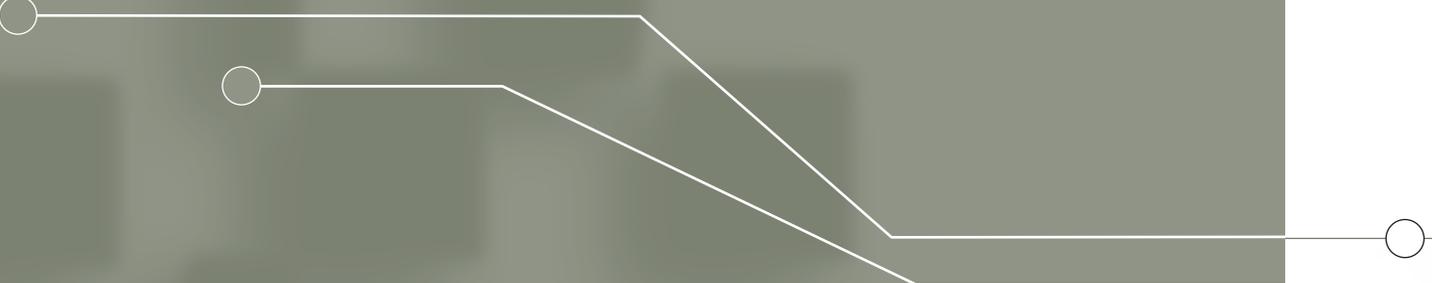
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3. The GPO has performed an evaluation of the effectiveness of internal controls over financial reporting pursuant to the objectives (or criteria) set forth in GPO Instruction 825.18A, Internal Control Program.
4. Except as disclosed in the Independent Auditors' Report, all internal controls are operated in accordance with applicable policies and procedures and are effective in meeting the foregoing objectives as set forth in GPO Instruction 825.18A, Internal Control Program.
5. There have been no changes subsequent to September 30, 2002, that would significantly affect internal controls over financial reporting.

Sincerely,

A handwritten signature in black ink, appearing to read "Bruce R. James". The signature is written in a cursive style with a long horizontal line extending to the right.

BRUCE R. JAMES
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GPO

