

## Appendix III:

### Public Printer's Assertion Letter on Internal Controls

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United States Government Printing Office  
Washington, DC 20401

OFFICE OF THE PUBLIC PRINTER

June 12, 1998

KPMG Peat Marwick LLP  
2001 M Street NW.  
Washington, DC 20036

Dear Sir/Madam:

In connection with your examination of our assertion regarding internal controls over financial reporting of the U.S. Government Printing Office (GPO), as of September 30, 1997, we make the following representations:

1. GPO's managers are responsible for ensuring the existence and effective operation of an internal controls over the day-to-day operations, which are reflected in financial reporting that includes the operation of a Revolving Fund and two separate Congressional appropriation accounts.
2. Management has evaluated the effectiveness of internal controls over financial reporting for the aforementioned entity as of September 30, 1997, as part of the evaluation performed using the guidance of Office of Management and Budget (OMB) Circular No. A-123 (Revised, June 1995), "Management Accountability and Control." Based on that evaluation, management believes that, as of September 30, 1997, GPO maintained effective internal controls over financial reporting, the objectives of which are to provide management with reasonable, but not absolute assurance that:
  - Assets were safeguarded against loss from unauthorized acquisition, use or disposition;
  - Transactions were executed in accordance with laws governing the use of budget authority and with other laws and regulations that have a direct and material effect on the financial statements; and,

- Transactions were properly recorded, processed, and summarized to permit the preparation of reliable financial statements and maintain accountability for assets.

There have been no changes subsequent to September 30, 1997, that would significantly affect internal controls over financial reporting.

Sincerely,



MICHAEL F. DiMARIO  
Public Printer