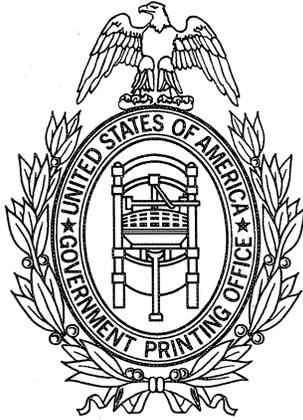


Semiannual Report to the Congress

U.S. GOVERNMENT PRINTING OFFICE

OFFICE OF INSPECTOR GENERAL



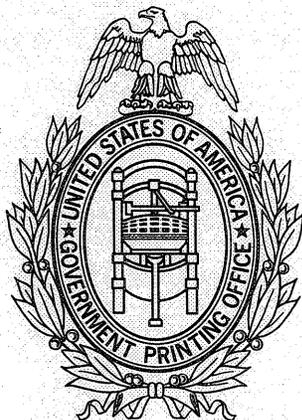
October 1, 1995-March 31, 1996



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OFFICE OF INSPECTOR GENERAL



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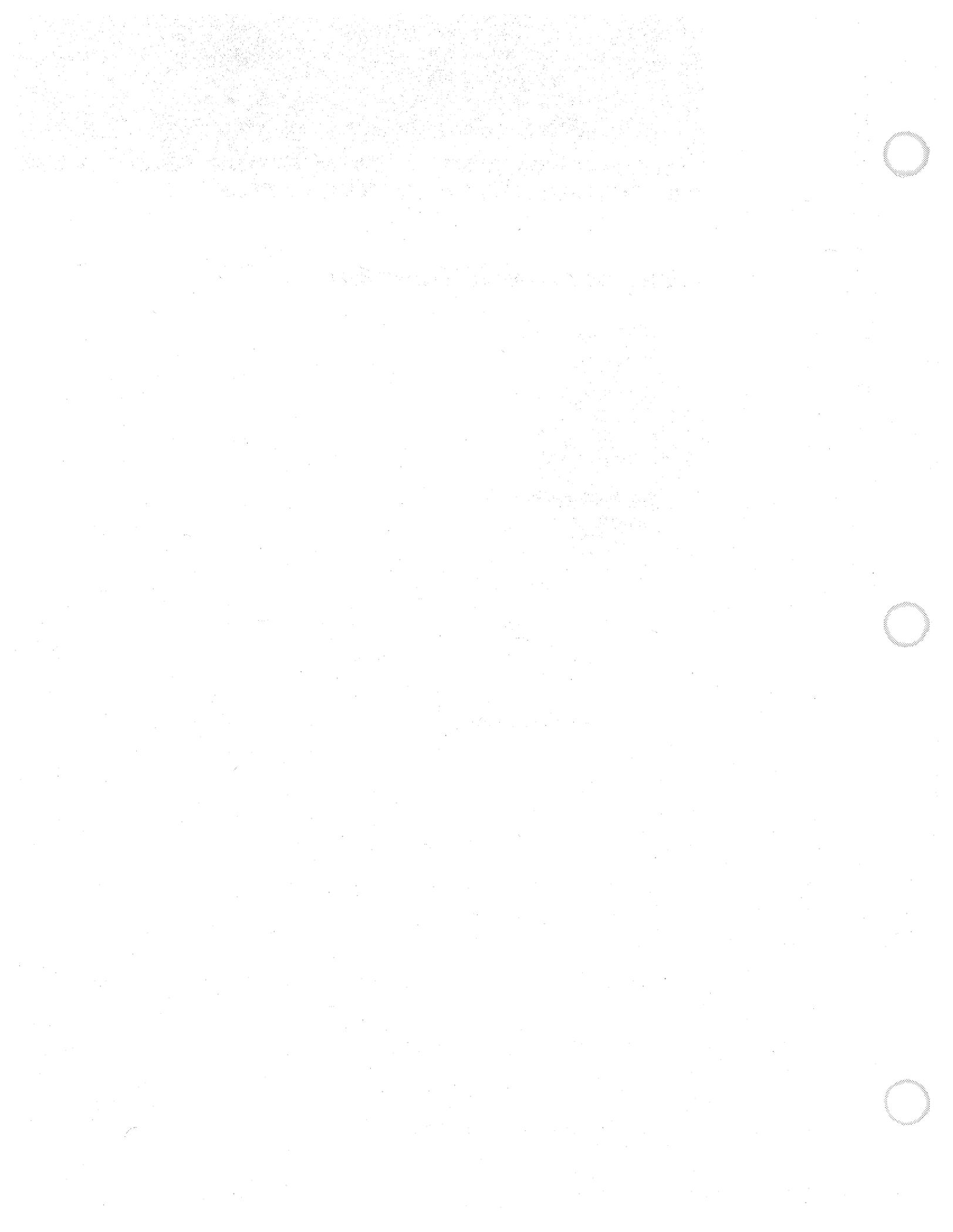


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Introduction

U.S. GOVERNMENT PRINTING OFFICE OFFICE OF INSPECTOR GENERAL

This is the Semiannual Report issued by the U.S. Government Printing Office (GPO) Office of Inspector General (OIG) pursuant to the Government Printing Office Inspector General Act of 1988 (Title II, Public Law 100-54). This report summarizes the activities and accomplishments of the OIG for the six-month period ended March 31, 1996.

GPO is one of the largest and most diverse printing establishments in the United States. It is both a producer and buyer of printed materials. GPO was established on March 4, 1861 to do printing and binding for the Congress, Executive and Judicial branches of the Federal Government. It is governed by Title 44 "Public Printing and Document", as amended, of the Code of Laws of the United States of America. Its mission has remained substantially unchanged since its creation.

GPO'S Mission

For 135 years, GPO's mission has been that of (1) printer for the Congress and the rest of the Federal Government, and (2) a major distributor of Federal Government information to the public. The environment in which GPO operates has changed dramatically over the years. Most recently, advances in computer technology affecting the printing industry and information dissemination are having a radical effect on GPO and the environment in which it operates. In addition, the organizations, programs, activities, and functions of GPO are changing to be responsive to the changing demands for service. The strategic planning document *GPO/2001: Vision for a New Millennium*, dated December 1991, describes management's perspective of what GPO's mission is evolving towards:

*"GPO's mission will be to assist the Congress and Federal agencies in the cost-effective creation and replication of information products and services, and to provide the public with the most efficient and effective means of acquiring Government information products and service."*¹

¹ *GPO/2001: Vision for a New Millennium*, December 1991, page 3.

GPO's funding is derived primarily from reimbursable operations. To illustrate, during Fiscal Year 1995, GPO received total revenue of about \$853 million as follows:

Revenue	FY 95	(%)	FY 94	(%)
Revenue Source (\$ thousands)				
(1) Printing and Binding	\$669,597	(78.5)	\$616,091	(76.7)
(2) Sales of Publications	80,136	(9.4)	81,937	(10.2)
(3) Appropriations (Salaries and Expenses)	97,594	(11.5)	99,493	(12.4)
(4) Reimbursements (Agency Distribution Services)	5,252	(.6)	5,606	(.7)
Total	\$852,579	(100%)	\$803,127	(100%)

***GPO's
Funding***

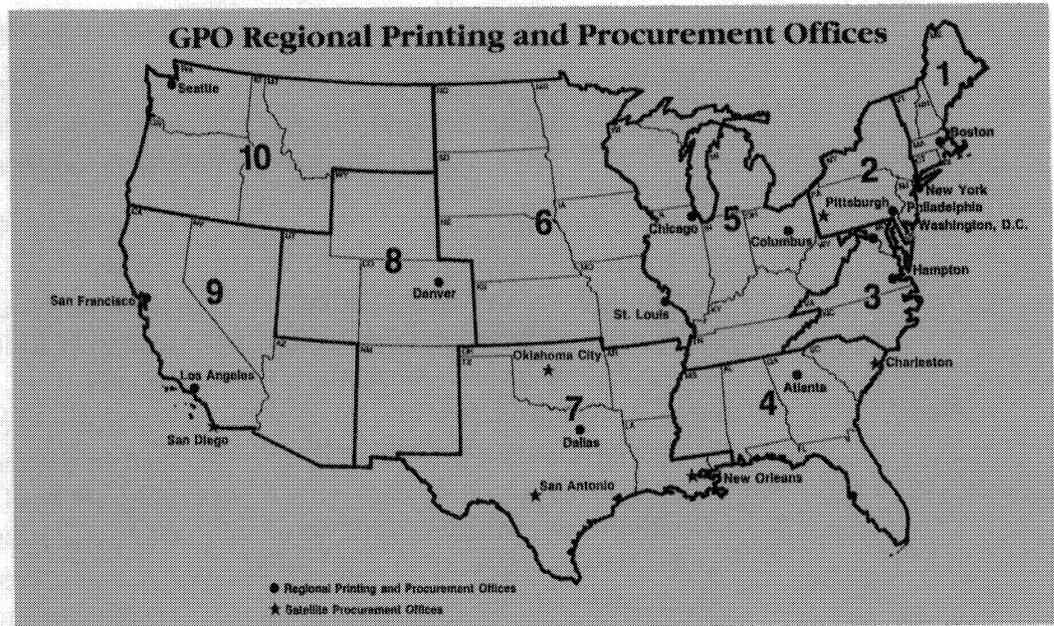
The GPO has 14 Regional Printing Procurement Offices (RPPOs) and 6 satellite printing procurement offices. Each satellite office reports to a specific RPPO. The Regional Printing and Procurement Division, Central Office coordinates, reviews, and evaluates RPPOs. The regional offices generated about \$219 million in revenue during Fiscal Year 1995.

***OIG
Mission***

The mission of the OIG is to prevent and detect fraud, waste, and abuse as well as to promote economy, efficiency, and effectiveness in GPO's programs and operations. To meet these responsibilities, the OIG conducts audits and investigations through its Office of Audits (OA) and Office of Investigations (OI).

The map on page 7 depicts the GPO field locations for regional printing and procurement operations. These activities are part of the OIG audit and investigative responsibilities.

The GPO, (OIG) develops a plan each fiscal year to facilitate accomplishment of its mission. The plan is an important management tool used throughout the fiscal year for communicating audit objectives and assignments, allocating resources, and monitoring the progress of the agency programs. It helps ensure that resources are utilized in an efficient, economical, and effective manner. Quality planning is an essential factor in maintaining a successful OIG Program.



One objective is to maximize utilization of limited resources, and to provide the most effective possible coverage of GPO programs, operations, and activities. This is primarily accomplished by assigning priorities to the areas to audit and investigate annually, based on the annual planning process. This process is affected by audit cycles, administrative direction from the Public Printer and the Congress, identified issues, audit results, and other reactive investigative variables.

OIG Responsibility

Public Law 100-504 provides the Office of Inspector General with both the authority and the responsibility to:

- conduct and supervise audits, inspections, and investigations of GPO programs and operations;
- provide leadership and coordination, and recommend policies for activities designed to promote economy, efficiency and effectiveness in the administration of GPO programs and operations, and to detect and prevent fraud and waste in GPO programs and operations; and
- provide a means for keeping the Public Printer and Congress fully and currently informed about problems associated with GPO programs and operations, and to appraise the need for and progress of corrective actions.

Inspector General Vision Statement

We are agents of positive change striving for continuous improvement in our agencies' management and program operations and in our offices.

Mission and Authority

The Inspector General Act of 1978, as amended, creates independent audit and investigative units, called Offices of Inspector General (OIG's), at 61 Federal agencies. The mission of the OIG's, as spelled out in the Act, is to:

- Conduct and supervise independent and objective audits and investigations relating to agency programs and operations. Promote economy, effectiveness and efficiency within the agency. Prevent and detect fraud, waste and abuse in agency programs and operations.
- Review and make recommendations regarding existing and proposed legislation and regulations relating to agency programs and operations.
- Keep the agency head and the Congress fully and currently informed of problems in agency programs and operations.

To ensure objectivity, the IG Act empowers IG's with:

- Independence to determine what reviews to perform.
- Access to all information necessary for the reviews.
- Authority to publish findings and recommendations based on the reviews.

Statement of Reinvention Principles

We Will:

- Work with our agency head and the Congress to improve program management.
- Maximize the positive impact and ensure the independence and objectivity of our audits, investigations and other reviews.
- Use our investigations and other reviews to increase Government integrity and recommend improved systems to prevent fraud, waste, and abuse.
- Be innovative and question existing procedures and suggest improvements. Build relationships with program managers based on a shared commitment to improving program operations and effectiveness.
- Strive to continually improve the quality and usefulness of our products.
- Work together to address Government-wide issues.

Office of Investigations

U.S. GOVERNMENT PRINTING OFFICE OFFICE OF INSPECTOR GENERAL

The Office of Investigations (OI) conducts and/or coordinates investigations on improprieties pertaining to monetary or material losses occurring in U.S. Government Printing Office (GPO) programs and operations. The investigations include contractors, program participants, and GPO employees. The OI's independent, or joint investigations with Federal or non-Federal investigative agencies, culminate in criminal prosecution, civil proceedings and/or imposition of administrative sanctions. Prosecutions result in court imposed prison terms, probation, fines, and/or restitutions.

The OI continues an aggressive effort to detect, prevent, and investigate the loss of Government assets. In addition, the OI continues recovery of monetary funds and investigative costs made payable directly to the GPO as part of criminal and civil adjudications, or through administratively negotiated settlements.

During the reporting period, the OI's investigative resources were deployed in response to reported reactive or hotline matters involving illegal drugs, fraud, waste, abuse and/or mismanagement. The OI also continued the conduct of investigations initiated during previous reporting periods.

Significant OI Initiatives

Resources were allocated by the OI to investigate questionable GPO employee claims for monetary compensation and benefits through the Federal Employees' Compensation Act (FECA) Program. A total of 30 FECA related investigations have been opened since the inception of the project. Of that number, 3 investigations were initiated during this reporting period.

The following is representative of the OI's investigative efforts during this reporting period:

- one employee has been terminated for filing false claims;
- a matter was referred to the GPO Employee Relations and Programs Division for administrative action;
- investigative findings were presented to the U.S. Attorney's Office for prosecutorial consideration;

- a GPO employee's future compensation payments, totaling \$23,957, were terminated after investigation determined that the employee was not entitled to the compensation;
- action has been initiated to recover unentitled monetary payments totaling \$125,000, from past and current GPO employees;
- investigative findings disclosed that six GPO current and former employees had been overpaid \$244,000 through the Office of Workers' Compensation Program (OWCP) program and efforts have been initiated to recover these funds.

A second participant of OI's Student Career Experience Program (SCEP), formerly known as the Cooperative Education Program (COOP), was converted from a Criminal Investigator Trainee to a career conditional appointment as a Special Agent. The new agent has been scheduled to attend the Basic Criminal Investigator Training Program at the Federal Law Enforcement Training Center at the beginning of the next reporting period.

***Summary of
Investigative
Hotline
Activities***

The GPO OIG Hotline program for Drug, Fraud, Waste, and Abuse received 9 fraud related matters, 3 complaints involving illegal drugs, and 2 miscellaneous matters for a total of 14 matters. Of that number:

- 4 fraud investigations were initiated;
- 2 drug investigations were initiated; and
- 8 telephone calls did not require any action.

***Summary of
Investigative
Activities***

The OI received a total of 47 new complaints or allegations. Cases closed during the reporting period included 11 from the current period and 27 from prior reporting periods for a total of 38 cases. As of March 31, 1996, 144 investigations remain open. This number constitutes 36 investigations from the current period and 108 investigations from prior reporting periods.

***Summary of
Investigative
Accomplishments*****Criminal and Civil Cases:**

A current OI investigation, resulted in the identification of a Subject, and subsequent confession, in the alleged theft of approximately \$38,884.63 of Government Funds from the GPO Laurel Complex. The U.S. Attorney's Office, Hyattsville, MD, is currently gathering information for Grand Jury procedures. This matter is pending.

Two separate investigations into the alleged brokering of contracts, submission of false claims, and the making of false statements, by the same GPO Region 5 contractor, disclosed the contractor allegedly received \$70,737.63 in illegal profits. This matter is being coordinated with the U.S. Attorney's Office and the office of the Federal Bureau of Investigation, in Dayton, Ohio. These matters are pending.

Investigation into allegations of brokering, submitting false claims and statements, and violation of the GPO Small Disadvantaged Business (SDB) program by a GPO Region 7 contractor, were substantiated and resulted in the contractor being removed from the SDB program. The company and its two owners were debarred from doing business with the GPO. In addition, the U.S. Attorney's Office for the Western District of Oklahoma has filed a civil suit against the owners and \$47,578.64 is being sought in an out-of-court settlement.

A complaint involving fraudulent activities on the part of a former Region 7 contractor (referred to the U.S. Postal Inspection Service and local law enforcement officials) will purportedly result in an indictment against the Subject. Administrative action by the GPO is also pending.

Previous investigative findings into alleged false claims by a GPO Region 5 contractor is still under prosecutorial evaluation by the U.S. Attorney's Office, Chicago, Illinois.

The OI is currently conducting seven (7) separate investigations into alleged violations of Title 44, U.S. Code (USC), Section 207, by other Federal agen-

cies. The OI is also investigating possible violations of Title 31, USC, Sections 1301 and 1341, by employees of other Federal agencies resulting from payment authorizations for printing services. The allegations entailed direct printing procurement without going through the GPO as prescribed by law. The investigations continue and the resulting investigative findings will appear in future reports. Investigation into the alleged submission of false claims for timework by a GPO Region 4 contractor is continuing. The timework claims totaled approximately \$289,116 which the contractor was not entitled. Prosecutorial action was declined, however, administrative action in this matter is still pending.

A criminal trial involving a GPO Region 5 contractor is pending a third evidentiary hearing by a U.S. District Court Judge in the Northern District of West Virginia. The contractor was arrested and charged with criminal violations as a result of a joint criminal investigation with the U.S. Department of Labor and the U.S. Postal Inspection Service.

Allegations of submissions of false claims and statements by a Region 7 Contractor was referred to the U.S. Attorney's Office for the Western District of Oklahoma. The U.S. Attorney's Office declined both criminal and civil prosecution. This matter was closed.

Investigation into allegations of submissions of false claims and statements by a GPO Region 7 contractor resulted in civil prosecution in the Western District of Oklahoma. As a result, the contractor was ordered to pay \$369,673.12 in restitution to the Government and the company and employee was debarred from doing business with the Government. Further action by the Assistant U.S. Attorney is anticipated pending the location of an additional Subject in this matter.

An OI investigation into the alleged theft of a Government check, intended for the GPO Superintendent of Documents, by a GSA contract employee was referred to the Metropolitan D.C. Police Department and resulted in the information being forwarded for an arrest warrant. This matter remains pending.

A criminal and civil investigation into alleged sub-contracting and false statements, by a GPO Region 5 contractor, was accepted for prosecution by the Criminal and Civil Divisions of the U.S. Attorney's Office for the Northern District of Illinois. Further action is still pending. The contractor and his company were previously suspended from doing business with the GPO.

A prior reporting period investigation into alleged fraudulent OWCP claims, which were presented to the U.S. Attorney's Office for the District of Columbia, resulted in action being initiated to recoup \$11,163.54 in overpayment to the Subject. This matter is still pending.

Investigation into the alleged submission of false claims relating to the OWCP remain in the U.S. Attorney's office for prosecutorial consideration. This matter remains pending. Also, other alleged fraudulent OWCP claims were investigated and presented to the U.S. Department of Labor resulting in action being initiated to recoup \$73,937.00 from Subject not entitled to these funds. This matter remains pending.

A prior reporting period investigation into misuse of the government telephone system by inmates at the Lorton Correctional Facility, Lorton, VA, was referred to the Federal Bureau of Investigation (FBI) and the Office of Special Investigations, U.S. General Accounting Office (GAO). The FBI's efforts are pending. The GAO's Office of Special Investigation identified a Subject as a result of OI's efforts and assistance. The Subject reimbursed the GAO \$1600 and resigned from Federal service. This matter remains pending.

Allegations of the submission of false claims and false statements by a Region 3 contractor was investigated and referred to the Civil and Criminal Divisions of the U.S. Attorney's Office for the District of Maryland. The Civil Division accepted the matter for prosecution. Criminal action is still being considered. The company and its owner were suspended for a second time, pending the outcome of this matter.

Criminal investigation into allegations of violations of the Sherman Anti-Trust Act by a GPO Bid Service was referred to the U.S. Attorney's Office for the District of Columbia. They declined prosecution and the matter was closed.

The OI continues to conduct an investigation into allegations of bribery by a GPO manager. The results of FBI analysis of evidence were obtained, and results of the investigation will be reported in future reports.

Investigation concerning the circumstances surrounding the procurement of the GPO's Federal Locator System was completed and referred to the Chairman of the Joint Committee on Printing. A response has not been received and this matter remains pending.

A Region 9 GPO employee was sentenced to 180 days in jail for a prior conviction of shoplifting that had been previously suspended. The employee served 12 days with 168 days being suspended. The results were forwarded to the Superintendent of Western Operations. No response has been received and this matter remains pending.

Investigation into allegations of false claims, false statements, brokering and violations of the Small Disadvantaged Business program, by two GPO Region 8 contractors, has resulted in the U.S. Attorney's Office attempting to seek an out-of-court settlement in the amount of \$60,000. This matter is pending.

Administrative action by the GPO is currently pending regarding an investigation into the alleged submission of false claims by a GPO Region 7 contractor. This case was accepted for civil action by the U.S. Attorney's Office for the Western District of Oklahoma.

Investigation into the alleged collusive relationship between a U.S. Department of Health and Human Services (HHS) employee and a GPO Region 10 contractor was referred to the OI, HHS for a joint investigation. This matter is pending.

***Administrative
Actions*****Current Reporting Period Investigations:**

The OI's investigation into the alleged forgery and false statements of a GPO Earning and Leave Statement resulted in a GPO employee receiving a Warning. This matter was closed.

An OI investigation into the alleged Time and Attendance abuse by a GPO employee was completed and referred to management for any necessary action. This matter is pending.

Examination into an allegation that two GPO employees were providing advance copies of the Congressional Record to their part-time employer was completed and referred to management for any necessary action. This matter is pending.

An investigation into the alleged assault of a GPO employee by a GPO Police Officer was forwarded to the appropriate GPO officials for any necessary action. This matter is pending.

Information was received by the OI that the GPO was favoring one Bid Service over another when providing bid information. This matter is pending.

Allegations of possible bid rigging by a GPO Bid Service is currently being investigated. The matter is pending and the results will be reported in a future report.

The investigative results of a GPO delivery driver allegedly in possession of narcotics and alcohol were forwarded to the GPO's Director, Labor Relations Service for action. This matter is pending.

The investigative results into the alleged misconduct by a GPO Police Officer, were forwarded to the Director, Labor Relations Service for action. This matter is pending.

An inquiry into the alleged theft of Government procured airline tickets, which was referred by the U.S. Postal Inspection Service, is pending.

Examination into allegations of the violation of classified document security, was referred to GPO management for action. This matter was closed.

An OI investigation into the disappearance of cash and checks from the GPO's Retail Distribution Center in Laurel, Maryland, was closed after the OI recovered the entire amount of \$1,245.75. There was no evidence to support the allegation that the money was stolen, and not just misplaced.

Allegations that a GPO Region 4 contractor submitted false claims to the GPO for payment, could not be substantiated. This matter was closed.

Prior Reporting Periods Investigations:

An OI investigation of the alleged contract fraud by a GPO Region 3 contractor was referred to the U.S. Department of Labor for any necessary action, since there was no GPO affiliation with the allegation. This matter was closed.

The OI's inquiry into the alleged submission of false statements by a GPO Region 10 contractor, was closed, since the company had gone out of business.

An investigation into allegations of bid collusion between a GPO Region 5 contractor, the Defense Printing Service and the U.S. Department of Housing and Urban Development was referred for any necessary action. The matter was closed.

An OI investigation into the alleged submission of false statements by a GPO Region 9 contractor, did not substantiate the allegation and the matter was closed.

Inquiry into the alleged submission of false statements by a GPO Region 2 contractor was not substantiated and the matter was closed.

Examination into allegations that a non-GPO individual provided false statements and documentation as verification of employment at the GPO established that a GPO employee assisted the individual in providing the statements/claims. The U.S. Attorneys' Office declined prosecution. The GPO employee subsequently resigned. This matter is closed.

Allegations that a GPO Police Officer threatened another officer with a hand gun resulted in the Subject resigning his position with the GPO. This matter was closed.

Allegations that a GPO Police Officer stole GPO property from the GPO Bookstore could not be substantiated. However, the officer resigned as a result of a separate incident. This matter was closed.

An OI investigation into the alleged improper actions by GPO managers in the Commercial Examination Office could not be substantiated. This matter was closed.

Inquiry into the falsification of Office of Workers' Compensation Program forms and falsification of a Standard Form 171 (Application for Employment) by a GPO employee resulted in the employee being terminated from GPO employment. This matter was closed.

An inquiry into the alleged submission of false statements by a Region 5 contractor did not substantiate the allegations. This matter was closed.

The results of an OI investigation into an allegation that a GPO employee was being harassed by another GPO employee was referred to the Employee Relations and Programs Division for action. No response was received and this matter remains pending.

Inquiry into the alleged publication of an unauthorized employee newsletter was referred to the Public Printer for action. New procedures are being developed for the acquisition of such documents in the future.

Based upon information received from a member of the U.S. Congress, three separate investigations were opened involving improper hiring practices; misappropriation of funds; and security violations regarding the handling of sensitive material. Results of the investigations were forwarded to the members of Congress. No response has been received and these matters remain pending.

As a result of separate complaints, the OI is conducting separate investigations into allegations of prohibited personnel practices within the Superintendent of Documents office. These matters remain pending.

An investigation into the alleged alteration of Office of Personnel Management (OPM) documents for GPO employment, resulted in the matter being referred to the OPM's Federal Investigations Processing Center and the GPO's Employee Relations and Programs Division for any necessary action. No action has been taken to date and this matter remains pending.

The OI conducted a total of seven (7) Local Agency Checks (LAC) involving GPO employees. These checks were conducted at the request of the GPO Personnel Security Specialist and the Employee Relations and Programs Division for the purpose of confirming criminal backgrounds pertaining to employees. The results were provided to the requesting offices.

An inquiry into the alleged submission of false claims by a Region 3 contractor was declined for prosecution by the U.S. Attorney's Office for the District of Maryland and the State Attorney's Office for Prince George's County, Maryland. The contractor was sent a second administrative show cause notice requesting that it explain why the company and one of its employees should not be debarred from doing business with the GPO.

The OI currently has 30 active OWCP investigations. As part of those investigations, surveillance of alleged subjects is required. However, due to overtime pay constraints placed on the OI and the lack of Availability Pay for the OI's Criminal Investigators (Series 1811), the investigations will be protracted and any results reported as soon as they are completed.

As a result of an OI investigation into unauthorized payments in the Office of Workers' Compensation Program (OWCP), future payments totaling \$23,957 were stopped. In addition, efforts are being made to recover \$125,000 in overpayments made to a former GPO employee during the past five years. This matter remains pending.

As a result of an OI investigation, efforts are currently under way to recoup \$13,639.83 in overpayments to a recipient of OWCP monetary compensation benefits. This matter remains pending.

The results of an OI investigation into alleged violations of copyright law by a GPO Region 1 contractor was referred to the GPO Office of General Counsel. The two parties involved in this matter reached a mutually agreed upon settlement and the matter was closed.

Inquiry into the alleged theft of GPO property resulted in the recovery of equipment valued at \$317.79. This matter continues and remains pending.

An investigation into allegations of Time and Attendance abuse, in connection with the GPO blood drives, disclosed that several GPO employees had committed T&A fraud. The investigative findings were provided to the GPO Employee Relations and Programs Division for appropriate administrative action. This matter remains pending.

The OI's investigative findings of alleged non-payment of bills by other federal agencies to the GPO was referred to the General Accounting Office (GAO), and the Office of Audits (OA), OIG, GPO, for an audit of the program. This matter involved the non-payment to the GPO of approximately \$33 million in printing services billed to several Government agencies. The GAO, Comptroller General's decision concluded that the GPO could not charge other Federal agencies interest for late payments. However, this matter is still pending the results of an OA audit.

Two separate investigations into allegations that a GPO Region 3 contractor had over billed the GPO were referred to the GPO Office of General Counsel. The company was debarred from doing business with the GPO for two years. These matters were closed.

Three (3) investigations into allegations that a bid service doing business with the GPO was in a collusive relationship with employees of the GPO are still pending.

Investigations into allegations that representatives from an insurance company were soliciting business on Government property, without GPO approval or knowledge, was reported to GPO management. The Director of Administration for the insurance company was notified. No action has yet been taken and this matter is still pending.

Alleged misuse of multiple Social Security numbers by a GPO employee was investigated and referred to the Employee Relations Branch. No action was taken and the matter was closed.

OI REFERRALS TO OFFICE OF AUDITS

Based upon the investigative findings resulting from 24 OWCP Fraud investigations, the OI requested the Office of Audits to conduct a GPO OWCP Program audit. This audit is continuing.

The OI referred investigative findings involving allegations that the GPO Rapid Response Center had failed to bill customer agencies approximately \$1.5 million for work performed. Action is still pending in this matter.

In response to an OA request, the OI recommended that full performance and/or compliance audits be performed regarding the operations of two GPO departments. The referrals were as a result of information suggesting loss of GPO monetary resources. Action is still pending regarding these recommendations.

OA REFERRALS TO OFFICE OF INVESTIGATIONS

None this reporting period.

**Productivity Summary of the
Office of Investigations**

Complaints and Allegations Received	47
Cases Closed	38
Arrests	0
Cases Presented to U.S. Attorneys/State's Attorney	6
Declinations	4
Convictions	0
Guilty Pleas	0
Acquittals	0
Jail Time (days)	180
Suspended Time (days)	0
Probation (days)	0
Public Service (hours)	0
Restitution	\$0
Recoveries	\$1,563.54
Fines	\$0
Cases Referred for Civil Prosecution	3
Administrative Referrals	14
Suspensions	1
Debarments	6
Terminations	1
Warned/Other Action	2
Referrals to Other Law Enforcement Agencies	3
Cost Savings	\$23,957.00

Office of Investigations Productivity Analysis
Fiscal Years 1993 Through First Half of 1996

	1993	1994	1995	1996	TOTALS
Cases Opened	154	132	119	47	452
Cases Closed	147	101	189	38	475
Arrests	9	9	4	0	22
Cases to USAO	28	24	15	6	73
Declinations	12	12	11	4	39
Convictions	5	8	4	0	17
Guilty Pleas	4	9	4	0	17
Jail Time ¹	240	6,570	2,970	0	9,780
Suspended Time ¹	1,095	10,950	2,394	0	14,439
Probation ¹	4,195	11,670	2,290	0	18,155
Public Service ¹	230	200	0	0	430
Restitution	\$41,709.47	\$16,373.72	\$415,060.62	\$0.00	\$473,143.81
Fines	\$250.00	\$2,000.00	\$2,152.81	\$0.00	\$4,402.81
Recoveries ²	\$206,028.87	\$79,378.30	\$16,000.00	\$1,563.54	\$302,970.71
Civil Prosecution Referrals	1	4	4	3	12
Administrative Referrals	53	47	40	14	154
Suspensions	8	3	5	1	17
Debarments	20	29	12	6	67
Terminations	7	2	5	1	15
Warned/Other Action	30	17	21	2	70
Referrals to Other Law Enforcement Agencies	10	11	13	3	37
Cost Savings	\$1,120,294.22	\$26,163.10	\$229,055.94	\$23,957.00	\$1,399,470.26

¹ Represented in days

² Includes Investigative Costs

Office of Audits

U.S. GOVERNMENT PRINTING OFFICE OFFICE OF INSPECTOR GENERAL

Audit Mission

The mission of the Office of Audits (OA) is defined by the GPO Inspector General Act of 1988, which created a statutory OIG at GPO. The Act requires the OIG to:

1. Conduct independent and objective audits relating to GPO;
2. Provide leadership and coordination, and recommend policies to promote the economy, efficiency, and effectiveness of GPO's programs, operations, and activities; and
3. Keep both the Public Printer and Congress fully and currently informed about problems and deficiencies relating to the administration and operations of the GPO.

The OA conducts performance audits, financial audits, and special reviews to accomplish its audit mission. All OIG audits are performed in accordance with applicable Government Auditing Standards promulgated by the Comptroller General of the United States.

Audit Operations

The OA had 17 authorized positions as of March 31, 1996. The 14 on-board staff members included 13 auditors and the OA secretary. The OIG had 3 vacant auditor positions that will be filled at the earliest available opportunity. The OA is actively recruiting college graduates as entry-level auditors under the Outstanding Scholar Program.

During the six-month reporting period ending March 31, 1996, the OIG concentrated audit resources on the following audits and audit related activities:

1. Issued an audit report that evaluated GPO's efforts to operate the GPO Central Plant at optimum utilization levels to maintain economical and efficient operations. Specifically, the audit evaluated the Negotiated/Diverted Program. This program directs non-congressional printing to the GPO Central Plant to maximize the utilization of production resources that otherwise would be under-utilized, at various times, due to fluctuations in Congressional printing demand.

2. Issued an audit report that evaluated the adequacy and effectiveness of management controls over GPO's Imprest Funds.
3. Issued an audit report that identified opportunities to strengthen management controls over coin-operated copier funds collected by the GPO Bid Room at the Central Office.
4. Completed field work for Phase III of the OIG review of the GPO Workers' Compensation Program (WCP). This program is mandated by the Federal Employees' Compensation Act (FECA), and provides about \$6 million in benefits annually to GPO workers for job related injuries. The purpose of Phase III is to review and evaluate program benefit costs funded by the GPO.
5. Completed field work for a review of transportation management at GPO.
6. Completed a survey of GPO's voucher processing and payment operations. GPO pays commercial contractors over \$500 million annually for printing and binding services.
7. Commenced a financial audit of the GPO Billing System which collects revenue from GPO's customers for printing and binding services.
8. Commenced a performance audit to evaluate GPO warehouse space utilization in Maryland, Virginia, and the District of Columbia.
9. Commenced a performance audit of the GPO Mail Management Program which is a major administrative support activity for GPO's various organizations.
10. Issued 3 contract audit reports that provided assistance to GPO Contracting Officers in evaluating contractor proposals.
11. Provided advice and assistance on internal controls to GPO managers who were conducting Management Control Reviews (MCRs) of GPO's programs, operations, and other activities.

***Audit
Accomplishments***

Six audit reports were issued during the six-month reporting period ending March 31, 1996.

The OA issued 3 contract audit reports in response to requests from GPO Contracting Officers within the Printing Procurement Department (PPD). A contract audit report assists a Contracting Officer in evaluating a contractor proposal or claim related to a specific GPO printing and binding contract. The 3 contract audit reports questioned about \$291,000 in proposed contractor costs.

The OA issued 3 other audit reports resulting from performance and financial audits. These reports contained a total of 30 recommendations that, when implemented, would: (1) improve the economy, efficiency and effectiveness of GPO's programs, operations and other activities; (2) strengthen management controls against fraud, waste and abuse; and (3) provide opportunities to improve customer agency satisfaction.

Additionally, ten percent of the OA's audit resources are committed to supporting OI investigative efforts. The OA provides accounting and auditing expertise to OI special agents for both civil and criminal investigations. The OA provided support for three investigations during this reporting period. The OA also refers irregularities and other suspicious acts detected during audits to OI for investigative consideration.

A synopsis of the significant OIG audit reports issued during this reporting period follows.

**(1) NEGOTIATED/DIVERTED PROGRAM FOR THE CENTRAL PLANT
(Report Number 96-01, Issued November 21, 1995)**

The OIG conducted a performance audit of GPO's efforts to operate the GPO Central Plant at optimum utilization levels to maintain economical and efficient operations. Specifically, the audit evaluated the Negotiated/Diverted Program for the Central Plant. This program directs non-congressional printing to the GPO Central Plant to maximize the utilization of production

resources that otherwise would be under-utilized, at various times, due to fluctuations in Congressional printing demand. Often, GPO and the customer agencies negotiate price discounts so that this diverted work is competitively priced when compared to commercial printing prices.

The discounting of work to keep printing plants operating at optimum utilization levels is a common industry practice. Potential benefits include: (1) optimum utilization of labor and production resources; (2) a reduction in idle resources; (3) more efficient operations; (4) increased economies of scale; and (5) improved overall financial performance.

From October 1993 to April 1995, the program diverted about \$24 million in printing jobs to the Central Plant. Customers were billed about \$13.1 million for this diverted work. The program successfully recovered all direct costs and contributed an estimated \$6.4 million towards fixed overhead costs.

The audit report contained 11 recommendations. Implementation of these recommendations should improve the Negotiated/Diverted Program for the Central Plant. Major recommendations include: (1) consolidating responsibility for the program; (2) improving the accuracy of cost estimates for jobs; (3) establishing an overtime policy for labor and production equipment used; (4) establishing a maximum discount limitation for job prices; and (5) updating the GPO Scale of Prices for pricing in-house printing work.

The Deputy Public Printer agreed with the report's recommendations and has initiated actions that should improve the program's economy, efficiency, and effectiveness.

(2) GPO IMPREST FUNDS

(Report Number 96-06, Issued March 14, 1996)

The OIG conducted a financial audit to evaluate the adequacy and effectiveness of financial management controls over GPO Imprest Funds. The 35 imprest funds had a total of \$12,060 in cash assets.

The audit report contained 17 recommendations that, when implemented, should strengthen management controls over GPO Imprest Funds. The audit disclosed that policies and procedures required by applicable GPO Instructions were not always being complied with by some GPO organizations. In particular, GPO's compliance with policies and procedures relative to the verification, use, safeguarding, and administration of imprest funds needed to be improved. Surprise cash counts of the imprest funds did not detect any significant cash shortages or overages.

The Comptroller agreed with the report's recommendations. The Office of the Comptroller will also revise the two GPO Instructions on imprest funds as part of management's corrective actions.

(3) COIN-OPERATED COPIER FUNDS

(Report Number 96-02, Issued February 1, 1996)

The OIG reviewed the adequacy of management controls to safeguard coin-operated copier funds collected by the GPO Bid Room at Central Office.

The audit recommended that GPO establish written policies and procedures for the cash receipts from the coin-operated copier in the GPO Bid Room. The OIG suggested that GPO adopt policies and procedures similar to those established for Regional Printing Procurement Offices.

The Chief of the Bid Section agreed with the report recommendation.

Work in Process

The OA has started working on several financial and performance audits:

(1) WORKERS' COMPENSATION PROGRAM (WCP)

The OIG has been conducting a major review of the GPO Workers' Compensation Program (WCP) which is mandated by the Federal Employees' Compensation Act (FECA). The WCP provides benefits to GPO employees in excess of \$6 million annually. The U.S. Department of Labor (DOL) is responsible for the payment of all worker compensation benefits.

The OIG is participating in the Vice-President's Task Force on Workers' Compensation Fraud and coordinating efforts with the DOL. The OIG audit and

investigative staffs assigned to this project have been working closely together and coordinating their audit and investigative activities.

The OA audit is being conducted in three phases. An OIG audit report on Phase I was included in an earlier OIG Semiannual Report to Congress (Report Number 94-10). This audit report disclosed that DOL had been inappropriately charging GPO about \$220,000 annually for administering the program. DOL challenged GPO's position which was based on a legal opinion from the GPO, Office of General Counsel. On April 4, 1996, the Comptroller General of the United States concluded that, "GPO is not required to pay the additional fee for administrative costs."

Phase II of this review assessed GPO's compliance with FECA regulations. The second report (Report Number 95-03) contained 20 recommendations for improving the WCP and compliance with FECA regulations. In summary, the report concluded that GPO needs to: (1) improve the light-duty/return to work program; (2) establish better program accountability; and (3) ensure that WCP claims are adequately reviewed.

Phase III of this review is almost complete. The draft report is currently being reviewed within the OIG. Phase III consists of a detailed review and evaluation of the costs contained in the DOL's monthly charge-back statement for reimbursement to GPO. The DOL charge-back statement reflects benefit payments made to and on the behalf of GPO claimants under the WCP. The OIG believes that improvements to the WCP will result in substantial cost-avoidances for GPO which reimburses DOL for program costs.

The OIG plans to issue the final report on Phase III during 1996.

(2) TRANSPORTATION MANAGEMENT

The OA has completed field work on a major review of the transportation management function at GPO. The draft report is currently being referenced as part of the OA Internal Quality Assurance Program. GPO and its contractors deliver printing and other goods using the U.S. Postal Service, commercial carriers, and private fleets to locations within the United States and

throughout the world. The audit is reviewing ways to improve delivery services and reduce Government transportation costs.

The OA plans to issue an audit report on the results of this review during 1996.

The OA also plans to continue work in the transportation area by conducting audits of the transportation function in the Printing Procurement Department, Production Department, and Materials Management Service.

(3) WAREHOUSE SPACE UTILIZATION

The OA has completed field work on a review of GPO warehouse space utilization. The audit examined the acquisition, utilization, and termination of warehouse space by GPO in Maryland, Virginia, and the District of Columbia. The draft report is currently being prepared. •

The OA plans to issue an audit report on the results of this review during 1996.

(4) GPO BILLING SYSTEM

The OA has started a survey of the GPO billing system. The primary objective of this review is to evaluate the adequacy, efficiency, and effectiveness of GPO's billing system for printing and binding services. The audit will be conducted primarily at the Office of the Comptroller.

(5) VOUCHER PROCESSING AND PAYMENT OPERATIONS

The OA has started a first-time review of GPO's voucher processing and payment operations which are located in GPO's Central Office. GPO uses vouchers to initiate payments to printers, contractors, and suppliers for goods and services that support GPO's mission. The OIG has completed the survey phase of this audit to identify potential audit areas.

As a result of this survey, the OIG plans to start a review of GPO's compliance with laws, regulations, and policies applicable to voucher processing.

(6) CONTRACT CLAIMS

The OA is currently conducting one contract audit.

Advice and Assistance

The OA auditors provide advice and technical assistance to GPO officials and managers in an effort to:

1. Promote, economy, efficiency, and effectiveness in agency programs, operations, and other activities;
2. Promote compliance with laws and regulations; and
3. Strengthen management control systems that deter, prevent, and detect fraud, waste, and abuse.

During this reporting period, OA:

1. Provided advice and assistance to GPO managers who are conducting Management Control Reviews (MCRs) of GPO's programs, operations, and other activities. This was the first-time that GPO management officials had conducted an agency-wide evaluation of management controls. The OA committed all four supervisory auditors to assist GPO managers in conducting the MCRs. The MCRs were used to support the Public Printer's Representation Letter on internal controls to GAO/Arthur Andersen for the audit of GPO's financial statements for Fiscal Year 1995.
2. Advised a GPO Contracting Officer on a settlement proposal resulting from a successful GAO Protest by a GPO contractor. A customer agency had mistakenly awarded several print orders to the wrong contractor on a direct-deal, multiple-award, term contract requiring individual abstracting of prices for each print order.
3. Provided accounting/auditing expertise to the Office of General Counsel in regard to an appeal by a GPO printing contractor before the GPO Board of Contract Appeals. The contractor is appealing a final decision by a GPO Contracting Officer that denied a claim of about \$710,000.

***Prior
Outstanding
Recommendations***

GPO management officials have not completed corrective actions to implement significant recommendations contained in five audit reports. A synopsis of our audit findings and recommendations, along with management's action(s) to implement the outstanding recommendations, follows.

(1) REPORT ON THE GOVERNMENT PRINTING OFFICE WORKERS' COMPENSATION PROGRAM (REVISED) (Report #95-03 Issued August 1, 1995)

Findings(s)

Improvements are needed in GPO's Workers' Compensation Program to ensure compliance with established Federal Employee Compensation Act (FECA) regulations. Specifically, (1) A Light Duty/Return to Work Program needs to be implemented that complies with established FECA regulations, (2) accountability of the GPO's WCP needs improvement, and (3) employee compensation claims are not adequately reviewed.

Recommendation(s)

The audit report included twenty recommendations which if implemented will establish comprehensive policies, procedures, and instructions to monitor and control FECA costs and the number of claimants receiving compensation benefits. This will result in more appropriate, monitoring of all claims, and a light duty/return to work program that helps provide jobs for work capable claimants.

Management's Action(s)

In July 1995, the responsibility for administering the GPO Workers' Compensation Program was reassigned from the Employee Relations Division to the Office of Workers' Compensation, a new organization. The new Manager of the GPO Office of Workers' Compensation stated in a letter, dated March 27, 1996, that action was taken to close 12 of the 20 recommendations (pending verification).

Actions taken by management included (1) implementing a Light Duty/Return to Work Program consistent with DOL guidelines, (2) establishing goals and objectives as part of standard operating procedures to monitor the activities of claimants, and (3) developing and implementing better controls to analyze and review employee compensation claims.

(2) SURVEY OF GPO'S WORKERS' COMPENSATION PROGRAM
(Report #94-10 Issued September 9, 1994)

Findings(s)

GPO pays an administrative fee to the Department of Labor (DOL) to administer GPO's Workers' Compensation Program (WCP). GPO's General Counsel determined that GPO is not legally mandated to pay the DOL an administrative fee.

Recommendation(s)

The review recommended that immediate actions be taken to: (1) stop payment on the annual administrative fee paid to DOL, (2) request remittance from DOL of fees paid since 1982, and (3) request copies of all bills from 1950-1982 showing charge-back costs and fees charged GPO. If this information is not available, any data which will allow GPO to reasonably estimate the administrative fees charged during this period should be made available.

Management's Action(s)

On September 20, 1994, the GPO Comptroller sent a letter to DOL requesting remittance of fees paid since 1982 and copies of all bills from 1950-1981 to enable GPO to determine fees paid during this period. DOL disagreed with GPO's legal position, and concluded that GPO was required to pay an annual administrative fee to DOL. In view of this dispute, the GPO Comptroller requested a legal opinion from the Comptroller General of the United States on whether GPO is required to pay DOL an administrative fee for the Workers' Compensation Program.

The Comptroller General issued Decision No. B-259508 on April 4, 1996. The GAO concluded that GPO was not required to pay an annual administrative fee for the Workers' Compensation Program. Actions taken by GPO management to recover fees paid in error will be reported in the next Semiannual Report to Congress.

This Comptroller General Decision will permit the GPO to reduce annual operating expenses for this program by about \$200,000 annually, or put about \$1 million in funds to better use over the next 5 years.

**(3) GPO NEEDS SYSTEM DEVELOPMENT LIFE CYCLE PROCEDURES
(Report #91-17 Issued December 27, 1990)**

Finding(s)

GPO should adopt a structured System Development Life Cycle (SDLC) methodology as a management tool for developing high quality information systems. The implementation of some systems under development were delayed, in part, due to the lack of a SDLC methodology. SDLC helps ensure that in-house or commercially developed systems will satisfy user's requirements, be completed on-time and within budgeted costs, and have adequate system documentation for maintenance.

Recommendation(s)

A structured System Development Life Cycle (SDLC) methodology directive should be prepared for GPO to define the procedures, controls, requirements, and responsibilities when developing any information system.

Management's Action(s)

On April 2, 1996, the Director, Office of Information Resources Management (OIRM) advised that the recommended (SDLC) procedures have been established. Furthermore, upon approval by the Director, OIRM, the SDLC procedures will be distributed to the appropriate OIRM personnel.

(4) ASSESSMENT OF GPO'S INTERNAL CONTROLS
(Report #91-01 October 30, 1990)

Finding(s)

GPO has not conducted the required GPO biennial vulnerability assessment or internal control reviews of its operations since 1982. While GPO is exempt from the Federal Managers' Financial Integrity Act of 1982 (FMFIA), ongoing changes in GPO's personnel, organization, operations, and technology accentuate the need to conduct periodic risk assessments to evaluate the adequacy and effectiveness of management controls. Management controls provide reasonable assurance that GPO's program and functions are: (1) achieving their intended goals or objectives, (2) efficiently and effectively managed, and (3) operating in accordance with applicable laws and regulations.

Recommendation(s)

The Public Printer should order the revision of the GPO Instruction on Internal Control Reviews to establish a program for evaluating internal controls similar to the requirements in the FMFIA and the Office of Management and Budget's Circular No. A-123, *Internal Control Systems*.

Management's Action(s)

On September 8, 1995, the Director of the Office of Planning informed the OIG that GPO had commenced a Management Control Review (MCR) Program. The director stated that the Supervisory Auditors within the Office of Inspector General were being used as advisors to agency managers for the initial internal control reviews.

This MCR initiative was stimulated by the GAO audit of GPO's financial statements for Fiscal Year 1995 being conducted by Arthur Andersen. Prior GAO and Arthur Andersen reports had disclosed the need for GPO to implement an internal control review program. On December 15, 1995, the Public Printer provided Arthur Andersen with a representation letter asserting that GPO had an effective internal control structure over financial reporting as of

September 30, 1995. Arthur Andersen reported that procedures for addressing and correcting identified deficiencies in GPO's internal control structure require improvement.

On March 19, 1996, the Director of the Office of Planning informed the OIG that further progress had been made to implement the report's recommendation. The director stated that the revised draft GPO Instruction on internal controls had been forwarded to the Deputy Public Printer and Public Printer for their review and approval. This GPO Instruction will formally establish an Internal Control (IC) Program under the guidance of an Internal Control Program Council. The proposed IC Program will include formal training for GPO managers and supervisors responsible for conducting vulnerability assessments and internal control reviews of their programs, operations, and other activities.

(5) STATUS REPORT ON EFFORTS TO IMPLEMENT A CAPACITY MANAGEMENT PROGRAM REPORT (Report #89-21 Issued May 9, 1989)

Finding(s)

GPO has not established a capacity management program for its Automated Data Processing (ADP) operations. The lack of a capacity management program could impede GPO's ability to determine present and future ADP needs. Capacity management programs help ensure that computer systems are properly designed and configured to give efficient performance and to provide sufficient computer capacity for present and future operations. Capacity management also includes analyzing how computer systems are currently utilized and forecasting future computer resource requirements.

Recommendation(s)

GPO should establish and maintain a capacity management program. Since March 17, 1987, the OIG has issued four separate reports recommending that GPO take such action.

***Other Agencies'
Recommendations
to GPO***

Management's Action(s)

In a memorandum, dated April 2, 1996, the Director of the Office of Information Resources Management (OIRM) stated that there has been no change since the last status report because OIRM cannot provide the personnel resources required to staff a Capacity Management Program due to GPO's continuing poor financial picture.

GPO needs to implement corrective actions on significant recommendations contained in two reports conducted by GAO. A summary of the findings and status of the outstanding recommendations follow for each of the reports.

(1) GAO/Arthur Andersen & Co.'s Comments and Suggestions for Consideration Report (Issued January 1996)

Finding(s) and Recommendation(s)

As part of the GAO audit of GPO's financial statements for Fiscal Year 1995, Arthur Andersen (a CPA firm under GAO contract) issued a report entitled Comments and Suggestions for Consideration. This report contained four recommendations and 86 suggestions to assist GPO in improving its operations and systems of internal accounting control.

Management's Action(s)

The OIG will follow-up on the status of management's efforts to implement all recommendations and suggestion resulting from the Fiscal Year 1995 review.

(2) GAO's Report Inspectors General: Action Needed to Strengthen OIGs at Designated Federal Entities (Report GAO/AIMD9439 Issued November 30, 1993)

Finding(s) and Recommendation(s)

The GAO reviewed the Office of Inspector General at each of the 34 Designated Federal Entities (DFE) to (1) assess their progress and problems in implementing the Inspector General Act, (2) determine whether strategic

plans were developed, and (3) evaluate each agency's ability to ensure adequate audit coverage.

The GAO recommended that (1) strategic plans with effective performance measures be developed, (2) strategic plans be prepared for a 5-year period and be updated at least every 3 years, and (3) strategic plans and updates be reported to the entity heads, Office of Management and Budget (OMB), and the Congress in the first semiannual report issued for each fiscal year.

Management's Action(s)

The Assistant Inspector General for Audits indicated that the development of an OIG five-year strategic plan has been taken as far as possible under the current circumstances. These circumstances have not changed significantly in the past year. Finalization of the five-year plan continues to be deferred because of proposed changes to the Federal Printing Program that may significantly impact GPO's future mission and related operations.

**Other
Reporting
Data**

Audit Reports With Questioned Costs

	Reports	Questioned Costs	Unsupported Costs
A. For which no management decision has been made by the commencement of the reporting period	1	\$289,116	289,116
B. Which were issued during the reporting period	3	291,226	5
C. Subtotals (A+B)	4	\$580,342	\$289,121
D. For which a management decision was made during the reporting period without unsupported costs	0	0	0
I. Dollar value of disallowed costs	0	0	0
II. No dollar value of cost not disallowed	0	0	0
E. For which no management decision has been made by the end of the reporting period	4	580,342	289,121
F. Report for which no management decision has been made within six months of issuance	1	289,116	289,116

**List of Contract Audit Reports with Questioned Costs
for this Semiannual Reporting Period**

Contract Reviews	Questioned Costs	Unsupported Costs
Contract Review (Report 96-03, Issued 01/31/96)		
Contract Review (Report 96-04, Issued 02/14/96)		
Contract Review (Report 96-07, Issued 03/29/96)		
Total	\$291,226	\$5

**Audit Reports With Recommendations That Funds
Be Put To Better Use**

	No. of Reports	Dollar Value
A. For which no management decision has been made by the commencement of the reporting period	2	\$4,796,898
B. Which were issued during the reporting period	0	<u>\$0</u>
Subtotals (A+B)	2	\$4,796,898
C. For which a management decision was made during the reporting period	1	\$177,000
I. Dollar value of recommendations that were agreed to by management	1	\$177,000
II. Dollar value of recommendations that were not agreed to by management	0	\$0
D. For which no management decision has been made by the end of the reporting period	1	\$4,619,898
F. Report for which no management decision has been made within six months of issuance	1	\$4,619,898

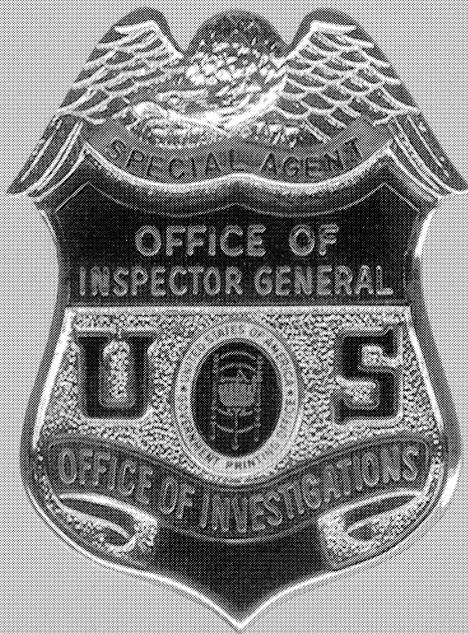
**List of Audit Reports With Funds Put to Better Use
for this Semiannual Reporting Period**

	Funds Put To Better Use
Audit Of GPO's Negotiated/Diverted Program (Report #96-01, Issued 11/21/95)	0
Safeguarding Coin-Operated Copier Funds In GPO's Central Office Bid Room (Report #96-02, Issued 02/01/96)	0
Audit Report On GPO's Imprest Funds (Report #96-06, Issued 03/14/96)	0
Total	\$0

Cross References to the Inspector General Act

IG Act Section	Source	Page
4(a)(2)	Review of Legislation and Regulations	N/A
5(a)(1)	Significant Problems, Abuses, and Deficiencies	11-14, 31-37
5(a)(2)	Recommendations With Respect to Significant Problems, Abuses, and Deficiencies	11-14, 31-37
5(a)(4)	Matters Referred to Prosecutorial Authorities	21
5(a)(5)	Summary of Instances Where Information Was Refused	N/A
5(a)(6)	List of Audit Reports	39
5(a)(7)	Summary of Significant Reports	31-37
5(a)(8)	Statistical Table—Questioned Costs	38
5(a)(9)	Statistical Table—Recommendations That Funds Be Put To Better Use	39
5(a)(10)	Summary of Audit Reports Issued Before the Commencement of the Reporting Period for Which No Management Decision Has Been Made	N/A
5(a)(11)	Significant Revised Management Decisions Made During the Reporting Period	N/A
5(a)(12)	Management Decisions With Which the Inspector General Is in Disagreement	N/A

Reports of
Drug Activity or
Fraud, Waste and
Abuse may be made
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to the GPO
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General



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