

**AUDIT REPORT
14-03**

**GPO Strengthened Management Oversight of the Congressional
Billing Process but Additional Steps Needed**

December 5, 2013

Date

December 5, 2013

To

Chief Financial Officer

From

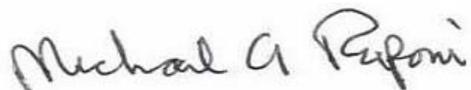
Inspector General

Subject

Audit Report—GPO Strengthened Management Oversight of the Congressional
Billing Process but Additional Steps Needed
Report Number 14-03

Enclosed please find the subject final report. Please refer to the “Results in Brief” for the overall audit results. Our evaluation of your response has been incorporated into the body of the report. We consider management’s comments responsive to the recommendation. The recommendation is resolved and closed with the issuance of this final report.

We appreciate the courtesies extended to the audit staff during our review. If you have any questions or comments about this report, please do not hesitate to contact Mr. Jeffrey C. Womack, Assistant Inspector General for Audits and Inspections at (202) 512-2009 or me at (202) 512-0039.



MICHAEL A. RAPONI
Inspector General

Enclosure

cc:

Public Printer

Deputy Public Printer

General Counsel

Chief of Staff

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Office of Inspector General

Report Number 14-03

December 5, 2013

GPO Strengthened Management Oversight of the Congressional Billing Process but Additional Steps Needed

Introduction

The Office of Inspector General (OIG) conducted a follow-up audit to assess the progress GPO has made in implementing the corrective action plans it developed in response to recommendations made in the OIG audit report entitled *Operational Enhancements Could Further Improve the Congressional Billing Process*, Report Number 12-16, dated September 21, 2012. This is a follow-up audit conducted in response to congressional requests for an update. In May 2013, the Committee on House Administration expressed concern over the accuracy of GPO's billings for congressional products. Also, in June 2013, the U.S. Senate Committee on Rules and Administration expressed similar concerns over the accuracy of billings.

In each Congress, thousands of products are created for documenting the activities of the House and Senate. Congressional printing operates on a cost-recovery basis and recovers funds from the Congressional Printing and Binding (CP&B) appropriation. For fiscal year (FY) 2013, the CP&B appropriation totaled \$82.1 million. GPO performs almost all of its congressional printing in-house.

Generally, the congressional billing process begins with a congressional committee submitting a request for printing on GPO Form 262, "Requisition for Printing." When the work is complete, a GPO Source Report¹ is created and sent to the GPO Office of Congressional Publishing Services for distribution to the individual congressional committees. Within GPO, the Office of Finance and Administration is primarily responsible for performing the accounting related to the CP&B appropriation. However, both the Office of Congressional Publishing Services and the GPO Office of Plant Operations play an interdependent role in processing requests, producing products, and accounting for services provided to Congress. Individual congressional committees are not directly charged nor do they directly pay for printing and binding services.

¹ The Source Report lists by Billing Address Code (BAC) (BAC is a GPO-generated number assigned to customer agencies to identify one customer from another in GPO's systems), the billing date, class (product code), product title, number of copies, and billed amount for each individual jacket and corresponding requisition number.

In September 2012, we issued OIG Report Number 12-16. In that report, we state that of the approximately \$3.45 million in billing charges to the CP&B appropriation from FY 2006 through FY 2011 for products the Committee on Foreign Affairs requested, about 95.4 percent (or approximately \$3.29 million) of the charges, were accurate. Conversely, approximately 4.6 percent (or \$159,529) of the billing charges were not accounted for accurately. We concluded that between 2005 and 2011 there were reductions in the number of duplicate billing charges, errors associated with billing the incorrect congressional committee, and billing charges based on the number of printed pages rather than billing rate associated with posting electronic files online. To address billing errors, we recommended that GPO (1) establish a performance measure for billing accuracy, (2) establish and implement a formal process for periodically assessing and monitoring the accuracy of billing charges that will ensure controls are operating as designed and achieving the intended purpose, and (3) reiterate within GPO and ensure that each congressional committee is aware of the single point of contact in GPO with whom they can discuss billing matters.

To accomplish our audit objectives for this follow-up audit, we interviewed key management officials responsible for establishing and monitoring the congressional billing process and reviewing and approving congressional billing charges. We reviewed FY 2013 billing credits and applicable monthly Source Reports. We then tested the billing credits by tracing them to applicable accounting documents. We reviewed the CP&B Billing Quality Assurance Review for the First Quarter of FY 2013 Report. We also reviewed documentation for corrective actions in response to previous recommendations. We did not review the draft Standard Operating Procedures (SOPs) for conducting quarterly quality assurance reviews

We conducted this performance audit from June through November 2013 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence that will 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. See Appendix A for the details of the objective, scope, methodology, and criteria.

Results in Brief

GPO has strengthened management controls and oversight of the accounting for billing charges for congressional products by partially implementing recommendations from OIG's 2012 report. We also noted that GPO managers remain focused on reducing errors. Specifically, GPO:

- Drafted SOPs for conducting quarterly quality assurance reviews designed to test the accuracy of billing charges for congressional products.
- Conducted a review of billing charges for congressional products for the period January through March 2013.
- Developed a credit source report used for tracking inaccurate billing charges for congressional products.
- Notified each congressional committee of GPO's single point of contact with whom they can discuss billing matters.

GPO is actively working to fully implement the recommendations of our previous audit. To complete implementation of the recommendations, GPO should consider finalizing the draft SOP and strengthen its sampling methodology used in its quality assurance review of billing charges. Also, GPO should continue its plans to conduct outreach efforts intended to discuss GPO's congressional billing process and reinforcing its single point of contact in GPO with whom billing matters can be discussed.

In performing our work, we noted several high dollar congressional product billing errors. For example, a \$769,500 billing error was created as the result of a clerical error from entering an override amount into the rate column in the accounting system. Another high dollar error was created when a charge of \$361,068 was incorrectly entered into the accounting system instead of the correct amount of \$3,610—the result of a misplaced decimal point.

Without fully implementing recommendations in our 2012 report, GPO has not yet determined the accuracy of billing charges for congressional products, how the error rates found compared with error rates GPO might consider acceptable, or if GPO would in fact determine whether corrective actions must be taken for reducing the error rates to lower levels. Also, enhanced monitoring may decrease the risk of high dollar billing errors. We are not commenting on the accounting information system at this time but have discussed the current system with GPO managers.

Recommendations

Because one recommendation remains open from our prior report, we make no additional recommendations related the progress of the corrective action. We will evaluate the GPO submission for closure at the appropriate time.

We recommend the Chief Financial Officer take further steps that will strengthen management oversight over the accounting of congressional products by developing

and implementing procedures for a standardized, program-wide monitoring process to routinely monitor high dollar billing charges for congressional products.

Management's Response

Management concurred with the recommendation. The complete text of management's response is in Appendix B.

Background

Publication of congressional documents is carried out pursuant to statute, or by resolution of the House or Senate, acting separately or jointly. In each Congress, thousands of products document the activities of the House and Senate. GPO produces the daily and permanent editions—in both online and print formats—of documents such as the Congressional Record, bills, resolutions, amendments, hearings, committee reports, committee prints, documents, stationery, and a wide variety of other products. The work performed for Congress is funded through the annual appropriation for CP&B. Individual congressional committees are not directly charged nor do they directly pay for printing and binding services. For FY 2013, the CP&B appropriation was \$82.1 million.

OIG Prior Audit Work

On September 21, 2012, OIG issued Report Number 12-16, entitled *Operational Enhancements Could Further Improve the Congressional Billing Process*. That report was a response to a request from the Committee on House Administration in which the Committee requested an audit to determine whether GPO properly billed the CP&B appropriation for congressional products delivered to the Committee on Foreign Affairs and whether opportunities existed that would enhance controls over billing charges.

The Committee questioned a report of billing charges associated with 24 jackets from November 2005 through March 2008 for congressional hearings. The Committee also questioned billing charges associated with 30 jackets billed in April and July 2011 for congressional hearings. The Committee reported instances of billing twice for the same jackets, overcharging by using an incorrect number of billable pages, incorrectly charging the page rate rather than a flat rate, and billing for work associated with another congressional committee.

We reported that of the approximately \$3.45 million in billing charges to the CP&B appropriation from FY 2006 through FY 2011 for products the Committee on Foreign Affairs requested, we calculated that about 95.4 percent (or approximately \$3.29 million) of the charges were accurate. Conversely, approximately 4.6 percent (or \$159,529) of the billing charges were not accounted for accurately. We also note in the report that from 2005 to 2011 a reduction took place in the number of duplicate billing charges, errors associated with billing the incorrect congressional committee, and billing charges based on the number of printed pages instead of the billing rate associated with posting electronic files online, opportunities existed for enhancing controls over the accuracy of billing charges for congressional products.

While the audit was in progress, we received additional information about incomplete billing charges associated with pre-press printing (letterheads and envelopes). We incorporated a review of those billing charges into our audit. Pre-

press costs are incurred when a customer sends the Agency a file that needs to be manipulated to make the file ready for printing. GPO notified the Senate Rules and Administration Committee and the Committee on House Administration pre-press billing that charges from May 2009 through May 2012 had not been billed. We confirmed that approximately \$2.2 million worth of pre-press billing charges were not billed during that period.

In the report, we note that although GPO had a designated single point of contact for congressional committees to discuss billing matters, it was not always apparent. Since 2005, the Committee on Foreign Affairs had been contacting a variety of individuals in the Official Journals of Government and Finance and Administration business units to discuss billing discrepancies.

We recommended that GPO establish a performance measure for billing accuracy, and establish and implement a formal process for periodically assessing and monitoring the accuracy of billing charges that will ensure controls are operating as designed and achieving the intended purpose. We also recommended that GPO reiterate within GPO and ensure that each congressional committee was made aware of the single point of contact in GPO with whom they should discuss billing matters.

Management agreed with our recommendations. GPO reported it would implement a quarterly review procedure in FY 2013 to statistically sample CP&B billings to determine the accuracy of the charges and establish guidelines for measuring performance accuracy. It also reported that it would identify a GPO single point of contact for billing matters and subsequently notify the appropriate individuals.

Audit Follow-Up Interests

In May 2013, the U.S. House of Representatives Committee on House Administration expressed concerns over the accuracy of the GPO accounting for congressional products. The Committee on House Administration is charged with the oversight of the day-to-day operations of the House of Representatives. Responsibilities also include identifying and reducing wasteful spending within House operations and improving services to the House community. Committee personnel stated that the committee continued to be incorrectly charged by GPO, pointing out that in one instance they were charged \$357,457 when the actual charge was \$35,745. The oversight was discovered by the Committee while reviewing GPO's FY 2014 appropriation request.

In June 2013, the U.S. Senate Committee on Rules and Administration expressed similar concern over the accounting accuracy of billings. The Committee on Rules and Administration oversees the Joint Committee on Printing, which oversees the operations of the GPO and general printing procedures of the Federal Government.

Congressional Billing Process

Within GPO, the Office of Finance and Administration is primarily responsible for performing accounting related to the CP&B appropriation. However, both the Office of Congressional Publishing Services and Plant Operations play an interdependent role in processing requests, producing products, and accounting for services provided to Congress.

The congressional billing process begins with a congressional committee submitting its request for printing on GPO Form 262, "Requisition for Printing." The Office of Congressional Publishing Services assigns a requisition and jacket number and records the number as well as other job information into GPO's Production Estimating and Planning System (PEPS).² Plant Operations estimates the time and cost to complete the work (such as labor and materials) and sends a copy of the estimate to the Office of Congressional Publishing Services along with a work jacket. During production of the product, the Production Reporting for Operations, Budgeting, and Expenditures (PROBE) system captures the daily labor, machine, and leave transactions for employees working in the plant. PROBE terminals are used each workday by employees, supervisors, or other designated personnel to record attendance and labor production transactions in GPO's Business Information System (GBIS).³ Data are stored daily on a mainframe until PROBE is closed out, when data are then fed to the cost applications in GBIS.

When the work is complete, Plant Operations closes out the jacket in PEPS and sends the work jacket to the Office of Finance and Administration for billing. Upon receipt of the final hard copy work jacket folder, the Office of Finance and Administration calculates the amount to be billed to Congress. An analyst referred to as a Biller retrieves the jacket/project in the financial accounting system; verifies the information in the financial accounting system to the jacket; and retrieves the labor costs, if any, from the financial accounting system. Using an Excel® spreadsheet, the Biller calculates the total costs to be billed using the number of billable pages multiplied by that fiscal year's rate per page. The Biller enters the number of billable pages, BAC⁴ code, number of copies, product code, and billable

² PEPS is used primarily to facilitate congressional print jobs as well as print jobs for other Federal agencies. GPO's plant operations relies on PEPS to provide production estimating, scheduling, and tracking functions as well as a centralized point for data collection and record keeping for in-house production. The application is used in part to create in-house work jackets and interfaces with various other non-major applications.

³ GBIS includes various modules such as the General Ledger, Fixed Assets, Public Sector Payables, Receivables, Purchasing, Inventory Management, Order Management, Oracle Project (Work-in-Progress).

⁴ BAC is a GPO-generated number that is assigned to customer agencies to identify one customer from another in GPO's systems.

costs into the financial accounting system. A GPO Source Report⁵ is created and sent to the Office of Congressional Publishing Services for distribution to the individual congressional committees.

⁵ The Source Report lists by BAC the billing date, class (product code), product title, number of copies, and billed amount for each individual jacket and corresponding requisition number.

Results and Recommendations

GPO is in the process of implementing corrective actions in response to recommendations in the 2012 report. Implementation of those actions has strengthened management oversight and controls over GPO billing charges for congressional products. However, additional attention is needed to further strengthen controls because GPO had not fully implemented corrective actions in response to the recommendations. As of December 4, 2013, of the three recommendations, one remains open.

In addition to reviewing the status of the recommendations in the 2012 report, we noted several high dollar billing charges were made in error. Those high dollar errors highlight the need for additional monitoring. We attribute the errors to operational oversight.

Status of Prior Audit Recommendations

We address the status of each recommendation in the OIG 2012 report below.

Recommendation 1(a). Establish a performance measure for billing accuracy.

That recommendation was closed on November 7, 2013. The GPO Controller notified the OIG that GPO had a target performance measure for billing accuracy of zero errors. In that regard, in addition to its quarterly review process, the GPO would review all invoices over \$50,000 to ensure 100 percent billing accuracy.

Recommendation 1(b). Establish and implement a formal process for periodically assessing and monitoring the accuracy of billing charges that will ensure controls are operating as designed and achieving the intended purpose.

In response to Recommendation 1(b), GPO reported that during FY 2013, it would implement a quarterly review procedure to statistically sample CP&B billings to determine the accuracy of the charges. GPO further reported it would then research and correct any systemic issues that might have arisen.

Corrective action on Recommendation 1(b) is in process. In November 2013, officials stated that they were in the process of completing an SOP for the quarterly sampling of Congressional Billings.

In May 2013, GPO reported that it had performed a quarterly sampling review of CP&B billings and that the results of the testing disclosed no exceptions. GPO followed sampling guidelines applicable to testing manufactured products to ensure that the products comply with customer specifications. Using that technical report, GPO determined a sample size of 32 billings out of 1,656 during the quarter ending March 31, 2013.

Although GPO’s sampling for the quarter ending March 31, 2013 identified no exceptions, four errors were subsequently identified during that period as follows:

Table 1. Billing Errors Identified – January –March 2013

Date	Jacket Number	BAC	Error Amount
01/03/2013	075710	111000	\$4,290
01/17/2013	076446	110100	\$769,500
02/07/2013	075972	114900	\$6,072
03/08/2013	067825	111400	\$19,048
Total			<u>\$798,910</u>

Source: GPO Office of Finance and Administration

Given the circumstances that GPO identified four errors totaling \$798,910 during the same scope of its quarterly sampling review of CP&B billings and those errors were not identified in the quarterly review, the sampling approach may need to be strengthened. For example, using sampling guidelines developed by the Defense Contract Audit Agency (DCAA), who is responsible for evaluating and testing Government contractor cost control systems—a process similar to GPO’s objective—would result in a sample size of 109 billings. That sample size was determined based on GPO’s testing parameters of: a 1,656 billings universe size, assuming a 4.0 critical error rate, and 99 percent confidence level. Other sampling types would also result in much larger sample sizes according to DCAA guidelines: Attribute Rate of Occurrence sample: 367 billings; Dollar Unit Variable Sample: 209 billings.

Recommendation 2. We recommend that the Managing Director of Official Journals of Government work with the Chief Financial Officer to reiterate within GPO and to ensure that each congressional committee is aware of the single point of contact in GPO with whom they can discuss billing matters.

That recommendation was closed on May 8, 2013, when the GPO notified each congressional committee of GPO’s single point of contact with whom they can discuss billing matters.

Additional Oversight Needed for High Dollar Billings

GPO’s general congressional billing process is that a Financial Analyst (referred to as a “Biller”) from GPO’s Office of Finance and Administration receive a plant jacket when the job is complete. The Analyst works up the charges and enters them into GBIS. The supporting paperwork is submitted to the Analyst’s supervisor each evening, and the supervisor reviews and approves each bill.

However, with the current process, we noted the following high dollar billing errors.

Table 2. High Dollar Billing Errors (FY 2013)

Date	Jacket Number	BAC	Error Amount
01/17/2013	076446	110100	\$769,500
04/26/2013	056750	111200	\$361,068
05/03/2013	019058	118100	\$116,229
05/07/2013	073300	118100	\$91,955
Total			<u>\$1,338,752</u>

Source: GPO Office of Finance and Administration

Below are the details of the examples depicted in the table above.

- **Jacket Number 076446.** GPO produced 3,000 window envelopes for the Legislative Resource Center of the U.S. House of Representatives. The error occurred because the GPO Financial Analyst incorrectly entered an override amount in the rate column. GPO Office of Finance and Administration personnel explained that if you enter an amount in the *override* field, it bills the amount entered, and if you enter an amount in the *Special Rate* field, it performs a calculation. GPO identified the error and contacted the customer.
- **Jacket Number 056750.** GPO produced a *Contested Election Report* for the U.S. House of Representatives. The error was a clerical error on the part of the GPO Financial Analyst who erroneously entered \$361,000 instead of \$3,610. The Financial Analyst put the decimal point in the wrong place. The customer identified the error which GPO corrected.
- **Jacket Number 019058.** This is an open jacket for GPO to produce the microfiche version of the *Congressional Record*. The jacket contains a distribution list for which the GPO Financial Analyst was not aware. As a result, the Financial Analyst billed the entire amount to one account and did not apportion amounts to the riders on the distribution list. GPO identified the error.
- **Jacket Number 073300.** GPO printed a memorial tribute for the late U.S. Representative Donald Payne. The customer—the U.S. Congress—was billed the correct amount; however, GPO’s GBIS financial system erroneously doubled the charges. The error was identified by the customer.

Program Policies and Procedures

Title 44 of the United States Code, *Public Printing and Documents*, Chapter 7, Section 717, *Appropriation Chargeable for Printing of Document or Report by Order of Congress*, states that the CP&B must be charged for the cost of printing a document or report ordered by Congress that cannot be properly charged to another

appropriation. CP&B is the congressional appropriation that covers the estimated costs of its own printing and used only to reimburse GPO for expenditures related to congressional printing.

Internal Control Requirements

GPO Instruction 825.18A, *Internal Control Program*, May 28, 1997, requires that GPO maintain effective systems of accounting and management control. The policy states that internal controls are the organization, policies, and procedures used to reasonably ensure that:

- programs achieve intended results
- resources are used consistent with agency mission
- programs and resources are protected from waste, fraud, and mismanagement
- laws and regulations are followed
- reliable and timely information is obtained, maintained, reported, and used for decision making

As part of their duties, supervisors must know about internal controls within their units and ensure that the controls are operating as designed and are achieving their intended purpose. Standard 7 of GPO Instruction 825.18A states that:

Transactions should be promptly recorded, properly classified, and accounted for in order to prepare timely accounts and reliable financial and other reports. The documentation for transactions, management controls, and other significant events must be clear and readily available for examination.

The policy further requires internal control documentation such as written policies, organization charts, procedural write-ups, manuals, memoranda, flowcharts, software, and related written materials used to describe the internal control methods and measures serve as a reference for individuals reviewing the internal controls and their functioning.

Although not subject to Office of Management and Budget (OMB) Circular Number A-123, *Management's Responsibility for Internal Control*, December 21, 2004, GPO generally adopts similar standards and operating procedures because it is consistent with GPO's mission and strategic goals. OMB Circular Number A-123 requires that management controls provide reasonable assurance that assets are safeguarded against waste, loss, unauthorized use, and misappropriation. It also requires developing and maintaining control activities that include policies, procedures and mechanisms in place to help ensure that agency objectives are met.

As a legislative branch agency, GPO is not required to follow any OMB circulars, including OMB Circular Number A-123 but does so because it is a good practice.

The Government Accountability Office (GAO) *Standards for Internal Control in the Federal Government*, November 1999, describes internal control as a control built into an entity as part of its infrastructure designed to help managers operate the entity and achieve objectives on an ongoing basis. It is a major part of managing an organization and comprises plans, methods, and procedures used for meeting missions, goals, and objectives. Internal controls also serve as the first line of defense for safeguarding assets and preventing and detecting errors and fraud.

Recommendations

Because one recommendation remains open from our prior report, we make no additional recommendations related the progress of the corrective action. We will evaluate the GPO submission for closure at the appropriate time.

We recommend the Chief Financial Officer take further steps that will strengthen management oversight over the accounting of congressional products by developing and implementing procedures for a standardized, program-wide monitoring process to routinely monitor high dollar billing charges for congressional products.

Management's Response

The Chief Financial Officer has implemented a procedure for the GPO Controller of Plant Operations to review all congressional billings over \$50,000. The procedure was implemented for July, 2013 billings and will be performed each month prior to issuing the Congressional Printing by Ordering Source report.

Evaluation of Management's Response

Management's action is responsive to the recommendation. The recommendation is resolved and closed upon issuance of this report.

Appendix A – Objectives, Scope, and Methodology

We performed fieldwork from June through November 2013 at the GPO Central Office in Washington, D.C. We conducted the audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence that will 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.

Objective

We conducted a follow-up audit to answer the following question: What progress has GPO made in implementing the corrective action plans it developed in response to recommendations in OIG Audit Report Number 12-16 entitled “Operational Enhancements Could Further Improve the Congressional Billing Process” and dated September 21, 2012.”

Scope and Methodology

To accomplish our audit objective, we:

- Interviewed key management officials responsible for establishing and monitoring the congressional billing process, and reviewing and approving congressional billing charges.
- Reviewed FY 2013 billing credits and applicable monthly Source Reports.
- Tested the billing credits by tracing them to applicable accounting documents.
- Reviewed the CP&B Billing Quality Assurance Review for Quarter 1 of FY 2013.
- Reviewed applicable GPO’s policies, procedures, systems, and processes with GPO staff to gain an understanding of GPO’s CP&B Billing Quality Assurance Review.
- Reviewed corrective action documentation in response to previous OIG recommendations.

Management Controls Reviewed

We determined that the following internal controls were relevant to our audit objective:

Program Operations – Policies and procedures the GPO management implemented to reasonably ensure that processes met GPO’s objectives.

Validity and Reliability of Data – Policies and procedures management implemented designed to reasonably ensure that valid and reliable data are obtained, maintained, and fairly disclosed in reports.

Compliance with Laws and Regulations – Policies and procedures management implemented that reasonably ensures resource use is consistent with laws and regulations.

The details of our examination of management controls, the results of our examination, and noted management control deficiencies are contained in the report narrative. Implementing the recommendations in this report should improve those management control deficiencies.

Computer-generated Data

To achieve the assignment's objective, we used the Source Report extracted from GBIS. Although we did not independently verify the reliability of all of the information in GBIS, we compared that information with other available supporting documents to determine data consistency and reasonableness. From those efforts, we believe the information we obtained was reliable to meet our audit objective.

Appendix B – Management’s Response



U. S. GOVERNMENT
PRINTING OFFICE
KEEPING AMERICA INFORMED
WASHINGTON, DC 20401

Memorandum

OFFICE OF THE CHIEF FINANCIAL OFFICER

DATE: September 19, 2013

REPLY TO

ATTN OF: Controller, Plant Operations

SUBJECT: OIG Report Number 13-21, "GPO Strengthened Management Oversight of the Congressional Billing Process but Additional Steps Needed"

To: Inspector General

In response to OIG Report Number 13-21, which recommended that the Chief Financial Officer (CFO) establish a performance measure for billing accuracy, the CFO has established a procedure or performance measure to review all Congressional Billings over \$50,000. The review will be performed by the Controller of Plant Operations. The measure will be implemented for July 2013 billings and will be performed each month prior to issuing the "*Congressional Printing by Ordering Source*" Report. Please note that this review is in addition to the quarterly statistical quality review that Finance established in FY 2013.

We consider this recommendation resolved and closed.

Please let me know if you have any questions regarding this recommendation.

A handwritten signature in cursive script that reads "June Vance".

June Vance

Appendix C - Status of Recommendations

Recommendation	Resolved	Unresolved	Open/ECD*	Closed
1	X			12/4/13

*Estimated Completion Date.

Appendix D- Report Distribution

Public Printer
Deputy Public Printer
General Counsel
Chief of Staff

Major Contributors to the Report

Karl Allen, Lead Auditor