



**U.S. GOVERNMENT PUBLISHING OFFICE**  
**OFFICE OF INSPECTOR GENERAL**

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**AUDIT REPORT**  
**REPORT NUMBER 15-06**

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**Audit of Claim for Payment**  
**(Jacket Number 535-517)**

**March 20, 2015**

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U.S. GOVERNMENT PUBLISHING OFFICE

OFFICE OF INSPECTOR GENERAL

**Date**

March 20, 2015

**To**

Managing Director, Customer Services

**From**

Inspector General

**Subject:**

Audit of Claim for Payment (Jacket Number 535-517)  
Report Number 15-06

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 recommendations. The recommendations are resolved and closed.

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 me at (202) 512-0039.

A handwritten signature in black ink that reads "Michael A. Raponi".

MICHAEL A. RAPONI  
Inspector General

Attachment

cc:

Director, GPO

Deputy Director, GPO

General Counsel

Chief of Staff

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# Office of Inspector General

Report Number 15-06

March 20, 2015

## Audit of Claim for Payment (Jacket Number 535-517)

### Introduction

The Office of Inspector General (OIG) conducted a review of Jacket Number 535-517 awarded to NPC Inc. (NPC) for printing 2,200,004 coupon pamphlets (including inspection copies) consisting of a top cover, 4 coupon leaves, and a back cover for \$148,528. On August 30, 2012, the contract was terminated for convenience of the Government. NPC submitted a settlement proposal in the amount of \$132,714.47. For this contract, GPO procured the coupon pamphlets for the U.S. Department of Veterans Affairs (VA).

Our audit objectives were to determine whether the termination for convenience was processed in accordance with GPO's Printing Procurement Regulation<sup>1</sup> (PPR), and assess whether claimed costs incurred were reasonable, allowable, and allocable. To accomplish our review, we conducted an on-site examination of available financial/accounting records and supporting documentation from July 30 through July 31, 2014, at NPC in Claysburg, Pennsylvania. We reviewed Jacket Number 535-517 to identify contract specifications. We interviewed key officials from NPC and GPO's Customer Service staff, including management officials at the Chicago Regional Printing and Procurement Office (RPPPO) responsible for establishing, monitoring, reviewing, and approving the contract. We also reviewed policies and procedures in place at the time of the award in 2012 through April 2014.

We conducted this limited scope audit from June through September 2014 in accordance with generally accepted government auditing standards. (We did not review all management controls in place at GPO or NPC.) The 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 and limited scope. See Appendix A for the audit objective, scope, and methodology.

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<sup>1</sup> GPO Publication 305.3, *Printing Procurement Regulation*, dated February 2011 (Revised).

## **Results in Brief**

Our audit revealed three key requirements prescribed in GPO's PPR were not followed when GPO terminated for convenience of the Government Jacket Number 535-517. Specifically:

- GPO Form 911, "Settlement Proposal," or similar documentation was not submitted to GPO by NPC nor did GPO ensure it or similar cost element termination documentation was provided to the contractor.
- The contractor did not certify claim data as accurate and complete.
- Documentation was not sufficient and did not support that the claimed costs incurred were reasonable, allowable, and allocable.

The PPR requires that settlement proposals must be submitted on a GPO Form 911 or similar documentation. In addition, the regulation requires that contractors provide certification when submitting any claim exceeding \$50,000. The regulation states that the contractor is responsible for accounting for costs appropriately and maintaining adequate records, including supporting documentation, that demonstrate costs claimed were actually incurred, allocable to the contract, and complied with applicable cost principles. However, when actual, standard, or average costs are not reasonably available, estimated costs may be used if the method of arriving at the estimates is approved by the Contracting Officer.

OIG questioned claimed costs totaling \$57,600.25 based on lack of cost data, contractor certification, and adequate documentation required in support of the claim. We attribute questioned costs to oversight by all parties.

## **Recommendations**

We recommend for future contract terminations for convenience of the Government the Managing Director, Customer Services ensures the contractor: (1) is provided GPO Form 911 "Settlement Proposal" with the notice of termination and ensures GPO Form 911, or similar documentation is executed, (2) provides a certification, including supporting documentation, when submitting any claim in excess of \$50,000, and (3) maintain and provide records, including supporting documentation, demonstrating that any costs claimed were incurred, allocable to the contract, and complied with applicable cost principles.

## **Management's Response**

Management concurred with the recommendations. GPO reported for future contract terminations for convenience of the Government, it will ensure the contractor: (1) is provided GPO Form 911, "Settlement Proposal," with the notice of

termination and ensure that this form or similar documentation is executed; (2) provides a certification, including supporting documentation, when submitting any claim in excess of \$50,000; and (3) maintains and provides records, including supporting documentation, demonstrating that any costs claimed were incurred, allocable to the contract, and complies with applicable cost principles. The Chief of Staff also noted that with respect to “applicable cost principles,” in certain specified situations, estimated costs may be used if the method of arriving at the estimates is approved by the Contracting Officer.

We believe GPO’s planned corrective actions are responsive to the report’s recommendations. The complete text of management’s response is in Appendix C.

## **Background**

GPO's Print Procurement Program competitively acquires products and services from the private sector through various types of procurement vehicles tailored to the specific needs of customers. Each year it buys products and services from more than 2,000 private sector firms in all 50 states.

On behalf of the U.S. Department of Veterans Affairs (VA), GPO awarded Jacket Number 535-517 to NPC on May 30, 2012, for coupon pamphlets consisting of a top cover, 4 coupon leaves, and a back cover. The contract amount for 2,200,004 copies totaled \$148,528.22.

On August 9, 2012, VA instructed GPO to stop production. On August 30, 2012, a Notice of Termination for the convenience of the Government was executed terminating the contract. Following termination, NPC requested payment to cover various costs associated with the contract. At the time of the termination, NPC had already delivered 1,100,004 copies, or 50 percent of the total order. NPC reported work in progress in various stages for the balance of the order. After VA instructed GPO to stop production, GPO conducted an on-site inspection at NPC. GPO's on-site inspection determined the status of completed work as well as work in process related to the contract. GPO settled the contract with NPC in the amount of \$131,864.47.

### Related Work

OIG evaluated<sup>2</sup> a claim for payment that R.R. Donnelley & Sons Company submitted for Jacket Number 376-179. For that contract, in April 2013 GPO terminated Jacket Number 376-179 for the convenience of the Government. In May 2013, R.R. Donnelley & Sons Company submitted a claim in the amount of \$383,430. The claim was for materials (including items such as paper), labor, settlement expenses (press hold time), settlement with subcontractors, and storage. A review of the claim disclosed that \$345,139 of claimed costs were not supported with sufficient documentation and in one instance the expenditure was not authorized. The questioned and unauthorized costs consisted of \$9,255 for ink expenditures, \$221,287 in common material costs, \$8,394 for labor costs, \$86,878 in settlement costs, and \$19,325 for storage costs. We attributed the lack of sufficient documentation to contractor oversight. For that audit, we recommended that the Contracting Officer verify the accuracy of the amount of questioned costs, the factual circumstances giving rise to the costs, and the legal basis for disallowing the costs. After considering all relevant facts, we recommended that the Contracting Officer render a final decision.

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<sup>2</sup> OIG Report No. 14-12, *Audit of Claim for Payment-(Jacket Number 376-179)*, April 22, 2014.

## Select Management Control Guidelines

GPO requires<sup>3</sup> that management controls must provide reasonable assurance and safeguards to protect assets against waste, loss, unauthorized use, and misappropriation. It also 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 each of the following:

- 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.

The Government Accountability Office (GAO) *Standards for Internal Controls in the Federal Government*, November 1999, require ongoing monitoring in the course of normal operation. Internal controls are performed continuously and ingrained in an agency's operations. Those GAO standards include regular management and supervisory activities, comparisons, reconciliations, and other actions people take in performing their duties. The GAO standards also require use of control activities described as the policies, procedures, techniques, and mechanisms that enforce management's directives, such as the process of adhering to requirements or budget development and execution. The standards help ensure that actions are taken to address risks. Control activities are an integral part of an entity's planning, implementing, reviewing, and accountability for stewardship of Government resources and achieving effective results.

Office of Management and Budget (OMB) Circular No. A-123, *Management's Responsibility for Internal Control*, December 21, 2004 (Circular A-123), requires that managers develop and maintain effective internal controls. Effective internal controls provide assurance that significant weaknesses in the design or operation of internal controls that could adversely affect an agency's ability to meet its objectives would be prevented or detected in a timely manner. As a legislative branch agency, GPO is not required to follow OMB Circulars, including Circular A-123. However, because the Circular provides a sound basis for internal controls for any organization, GPO has incorporated the major requirements of Circular A-123 in its directives.

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<sup>3</sup> GPO Instruction 825.18A, *Internal Control Program*, dated May 28, 1997.

## GPO's Printing Procurement Regulation

Contract terminations generally give rise to the incurrence of costs or the need for special treatment of costs that would not have arisen had the contract not been terminated. GPO has several publications and instructions used to guide it through this process.

GPO Publication 305.3, *Printing Procurement Regulation*, dated February 2011, provides guidance and states that it was issued to: (a) prescribe uniform policies and procedures for the procurement of printing, binding, related supplies, and related services; and, (b) provide guidance to Agency Publishing Services personnel in applying those policies and procedures. GPO Instruction 305.9, *Contract Cost Principles and Procedures*, dated May 25, 1999, is incorporated by reference with the same force and effect as though presented in full text.

The PPR was revised in April 2014, with two unrelated amendments. The previous version of the Regulation was in existence at the time of the settlement claim contained the same requirements stated in this report.

## Results and Recommendations

In August 2012, GPO terminated Jacket Number 535-517 for the convenience of the Government. As a result, NPC submitted a settlement proposal in the amount of \$132,714.47. GPO settled the contract with NPC for \$131,864.47 (GPO disallowed \$850 of proposed costs related to additional cost associated with the termination). The tables below depict the details of NPC's claim.

The proposed settlement amount was based on the methodology depicted in Table 1 below.

**Table 1: Proposed Settlement Calculation**

Total Contract Price (See Table 2)	\$148,528.22
Less: Remaining Cost to Complete the Contract (See Table 3)	(17,363.75)
Plus: Additional Costs As a Result of Contract Termination (See Table 4)	<u>1,550</u>
Total Settlement Amount	<u>\$132,714.47</u>

Source: NPC Settlement Proposal

Table 2 depicts the status of work, as reported by NPC, at the time GPO executed its Notice of Termination.

**Table 2. Completion Status at Contract Termination (August 2012)**

Total Contract Quantity	2,200,004	
Total Contract Price	\$148,528.22	
Total Quantity Printed	2,200,001	(100 Percent)
Quantity Completed and Shipped	1,100,004	(50 Percent)
Quantity Completed, Not Shipped	365,000	(17 Percent)
Quantity Printed, Not Collated	735,000	(33 Percent)

Source: NPC Settlement Proposal

Table 3 depicts NPC's calculated reduction of cost at the time GPO terminated the contract.

**Table 3. Remaining Cost to Complete the Contract**

	Quantity	Rate	Total Reduction
Collating	226 Hours	\$50	\$11,300
Shrink Wrapping	36,750 Wraps	.15	5,512.5
Packaging	367.5 Units	1.50	<u>551.25</u>
Total Reduction			<u>\$17,363.75</u>

Source: NPC Settlement Proposal

Table 4 depicts NPC's calculated additional costs to be reimbursed due to the termination of the contract.

**Table 4. Additional Cost As a Result of Contract Termination**

	<b>Hours</b>	<b>Rate</b>	<b>Total Cost</b>
Time Spent by NPC Management on GPO Audit and Administrative Work for Closing Out the Job	10	\$100	\$1,000
Shredding Unshipped Product	11	50	<u>550</u>
Total			<u>\$1,550</u>

Source: NPC Settlement Proposal

With regard to the additional costs for NPC, GPO reduced by \$850 the additional costs claimed. Specifically, GPO reduced the number of hours NPC management spent from 10 hours to 5 hours and the hourly rate from \$100 to \$50.

GPO Form 911, "Settlement Proposal," Not Used or Similar Information Provided

GPO Form 911 or similar documentation was not submitted nor did management ensure it or similar cost elements were provided. GPO Form 911 provides a format for submitting settlement proposals on contracts terminated for convenience of the Government. For example, GPO Form 911 identifies cost elements such as:

- Materials
- Labor
- Overhead
- General and Administrative Expenses
- Acceptable finished products not covered by invoicing
- Settlement Expenses
- Settlement with Subcontractors
- Storage
- Disposal

NPC's settlement proposal does not identify all of the required cost elements necessary for GPO to conduct the appropriate examination and determination.

A GPO Central Office Official acknowledged that the requirement to furnish a GPO Form 911 was overlooked by the Contracting Officer and was not provided to the contractor with the Notice of Termination letter.

The PPR, Chapter XIV, "Contract Terminations," Section 2 (Termination For Convenience), Part 3, "Procedure," Subpart (d), *Duties of Contracting Officer after issuance of notice of termination*, states the following:

(1) In accordance with the termination clause and with the notice of termination the Contracting Officer shall, among other things:

(v) furnish GPO Form 911, Settlement Proposal to the contractor with the Notice of Termination.

The PPR, Chapter XIV, Section 2, Part 3, Subpart (f), *Certification*, also states:

GPO Form 911 shall be furnished to contractors for all claims upon termination for convenience unless for no cost. Settlement proposals submitted on other than form 911 will not be accepted unless the certification at XV-1.3 is included.

The “NOTICE OF TERMINATION - CONVENIENCE OF THE GOVERNMENT” memorandum that the Contracting Officer sent to the contractor on August 30, 2012, presumes inclusion of Form 911 states the following:

Should a settlement proposal be necessary, you must submit it on the enclosed GPO Form 911 and take such other action as may be required by the Contracting Officer or under the termination clause contained in your contract.

### Contractor Certification

NPC did not certify claim data were accurate and complete. Requiring a contractor’s self-certification, in part, that pricing data are accurate and complete supports management controls related to fraud prevention. Not requiring self-certification increases the risk of fraud.

The PPR, Chapter XV, Section 1, Part 3, states:

Contractor Certification. (a) Contractors shall provide a certification when submitting any claim exceeding \$50,000.

The PPR, Chapter XIV, Section 2, Part 3, Subpart (f), states:

GPO Form 911 shall be furnished to contractors for all claims upon termination for convenience unless for no cost. Settlement proposals submitted on other than form 911 will not be accepted unless the certification at XV-1.3 is included.

The PPR, Chapter XV, Section 1, Part 3, states:

Contractor Certification. (a) Contractors shall provide a certification when submitting any claim exceeding \$50,000.

Contractor Certification. (c) The certification shall state as follows:

I certify that the claim is made in good faith; that the supporting data are accurate and complete to the best of my knowledge and belief; that the amount requested accurately reflects the contract adjustment for which the Contractor believes the Government is liable; and that I am duly authorized to certify the claim on behalf of the Contractor.

GPO Settlement Proposal GPO Form 911 states in part:

The undersigned certifies that the above proposed settlement includes only charges allocable to the terminated portion of the contract, the total charges (item 14) and the disposal credits (item 15) are fair and reasonable, that pricing data in support of the proposed settlement are accurate, complete and current as of the date of submission

of this settlement proposal, and that this proposal has been prepared with knowledge that it will, or may be, used directly or indirectly as a basis for settlement of a claim(s) against the United States or an agency thereof. The penalty for making false statements to the government is prescribed in 18 U.S.C. 1001.

### Lack of Adequate Documentation

NPC did not maintain documentation sufficient to adequately support whether claimed costs incurred were reasonable, allowable, and allocable. In addition, NPC could not produce any job costing data, accounting records, supporting its claim.

GPO Instruction 305.9—the procedures detailing contract cost principles—prescribes procedures to be followed for (a) the pricing of contracts, subcontracts, and modifications to contracts and subcontracts whenever cost analysis is performed, and (b) the determination, negotiation, or allowance of costs when required by a contract clause.

The policy states, in part, a contractor is responsible for accounting for costs appropriately and for maintaining records, including supporting documentation, adequate to demonstrate that costs claimed have been incurred, are allocable to the contract, and comply with applicable cost principles in this Instruction. The contracting officer may disallow all or part of a claimed cost which is inadequately supported.

GPO Publication 310.2, *GPO Contract Terms*, (Revised June 2001), Section 19 of “Contract Clauses,” Subsection 19(3)(1), “Termination for the Convenience of the Government,” states:

Unless otherwise provided or by statute, the contractor shall maintain all records and documents relating to the terminated portion for 3 years after final settlement. This includes all books and other evidence bearing on the contractor’s costs and expenses. The contractor shall make these records and documents available to the Government, at the contractor’s office, at all reasonable times, without any direct charge. If approved by the Contracting Officer, photographs, microphotographs, or other authentic reproductions may be maintained instead of original records and documents.

### Inconsistencies between NPC-Claimed Quantities and GPO’s Physical Count

In August 2012, the Contracting Officer requested that GPO’s Quality Control for Procured Printing (QCPP) Section perform an on-site inspection at NPC in Pennsylvania. The Contracting Office requested that QCPP conduct an on-site review of the status of work performed. GPO told us that the on-site inspection was used, in part, to substantiate the work performed under the contract.

Our comparison between the inspection results and the NPC-claimed quantities disclosed several inconsistencies. As one example, the QCPP report indicates a total of 1,006,340 completed booklets. Of that total, the amount defined as “completely

produced . . . boxed . . . and ready to ship” was 298,000. By contrast, the quantity NPC defines as “Amount completed, not shipped” was 365,000.

GPO noted that based on the on-site inspection, approximately 423,340 books were collated and bound 5-up with only trimming required to have the items completed. GPO pointed out that if the additional completed 5-up books being above the amount needed to be collated were factored in, the total remaining labor required may have balanced out and been judged to be reasonable.

Our audit revealed none of the inconsistencies were reconciled prior to settlement.

### Questioned Costs

Based on a lack of information, certification, and documentation, we questioned \$57,600.36. The table below depicts potentially questioned costs.

**Table 5. Questioned Costs Summary**

Settlement Amount	\$131,864.47
Less: Verifiable Shipment to VA	<u>(\$74,264.11)</u>
Potentially Questionable Cost	<u>\$57,600.36</u>

OIG questioned claimed costs totaling \$57,600.25 based on lack of cost data, contractor certification, and adequate documentation required in support of the claim. We attribute questioned costs to oversight by all parties.

### **Recommendations**

We recommend for future contract terminations for convenience of the Government the Managing Director, Customer Services ensures the contractor: (1) is provided GPO Form 911 “Settlement Proposal” with the notice of termination and ensures GPO Form 911, or similar documentation is executed, (2) provides a certification, including supporting documentation, when submitting any claim in excess of \$50,000, and (3) maintain and provide records, including supporting documentation, demonstrating that any costs claimed were incurred, allocable to the contract, and complied with applicable cost principles.

### **Management’s Response**

Management concurred with the recommendations. GPO reported for future contract terminations for convenience of the Government, it will ensure the contractor: (1) is provided GPO Form 911, “Settlement Proposal,” with the notice of termination and ensure that this form or similar documentation is executed; (2) provides a certification, including supporting documentation, when submitting any claim in excess of \$50,000; and (3) maintains and provides records, including supporting documentation, demonstrating that any costs claimed were incurred,

allocable to the contract, and complies with applicable cost principles. The Chief of Staff also noted that with respect to “applicable cost principles,” in certain specified situations, estimated costs may be used if the method of arriving at the estimates is approved by the Contracting Officer.

### **Evaluation of Management’s Response**

Management’s actions are responsive to the recommendations. The recommendations are resolved and closed.

## **Appendix A – Objective, Scope, and Methodology**

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We performed the audit from June through September 2014 at the GPO Central Office in Washington, D.C., and on site at NPC in Clarksburg, Pennsylvania. 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. We did not review all management controls in place at GPO or NPC. We did not rely on any computer-generated-data in conducting our audit.

### **Objective**

The objective of the audit was to determine whether the amounts NPC claimed were allowable, reasonable, and allocable under the terms of the contract.

### **Scope and Methodology**

To address our objective, we reviewed policies and procedures in place as of April 2014 at the time of the settlement agreement in August through September 2012.

We reviewed Jacket Number 535-517 to identify contract specifications. We interviewed key officials from NPC and GPO Customer Services, including the Contracting Officer located at a GPO region (the Chicago RPP0) responsible for establishing and monitoring the contract process as well as reviewing and approving the contract.

We conducted our examination on site at NPC, located in Clarksburg, from July 30 through July 31, 2014. Our tests included examination and analysis of proposed settlement costs and related supporting documentation.

The OIG evaluated GPO's compliance with laws and regulations (for example, the GPO Printing Procurement Regulations).

We reviewed a Production Inspection report, requested by the Contracting Officer and conducted by a member of GPO's Quality Control for the Print Procurement Section of Customer Services in August 2012, which included examination of photographic evidence and matching of inventory totals to contractor-provided spreadsheet information.

We reviewed and considered: (1) GPO Instruction 305.9, *Contract Cost Principles and Procedures*, dated May 25, 1999, (2) GPO Publication 305.3, *Printing Procurement Regulation* (revised April 2014), and (3) GPO Publication 310.2, *Contract Terms* (revised June 2001).

## **Appendix B - Acronyms Used**

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FY	Fiscal Year
GAO	Government Accountability Office
GPO	Government Printing Office
NPC	NPC, Inc. [the contractor]
OIG	Office of Inspector General
OMB	Office of Management and Budget
PPR	Printing Procurement Regulation
QCPP	Quality Control for Procured Printing
RPPO	Regional Printing and Procurement Office
U.S.C.	United States Code
VA	U.S. Department of Veterans Affairs

## Appendix C – Management’s Response

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To: Inspector General  
From: Chief of Staff  
Subj: Management Response to the draft report – Audit of Claim for Payment (Jacket Number 535-517), Report Number 15-06 (March 6, 2015).  
Date: March 17, 2015

The following is GPO management's response to the draft report – Audit of Claim for Payment (Jacket Number 535-517), Report Number 15-06 (March 6, 2015). This audit questioned claimed costs totaling \$57,600.02 submitted by a contractor when GPO terminated for convenience Government Jacket Number 535-517, based on lack of cost data, contractor certification, and adequate documentation required in support of the claim. The OIG attributed questioned costs to oversight by all parties.

GPO management concurs with the OIG's recommendation that, for future contract terminations for convenience of the Government, the Managing Director, Customer Services, will ensure the contractor: (1) is provided GPO Form 911, "Settlement Proposal," with the notice of termination and ensure that this form or similar documentation is executed; (2) provides a certification, including supporting documentation, when submitting any claim in excess of \$50,000; and (3) maintains and provides records, including supporting documentation, demonstrating that any costs claimed were incurred, allocable to the contract, and complies with applicable cost principles. With respect to "applicable cost principles," and as noted in the draft report (p. 2), when actual, standard, or average costs are not reasonably available, estimated costs may be used if the method of arriving at the estimates is approved by the Contracting Officer.

Thank you for the opportunity to provide management's response to this OIG Report. If you need additional information, please do not hesitate to contact me on 202-512-1100.



ANDREW M. SHERMAN

cc: Director, GPO  
Deputy Director, GPO  
Managing Director, Customer Services

## **Appendix D - Status of Recommendations**

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<b>Recommendation</b>	<b>Resolved</b>	<b>Unresolved</b>	<b>Open/ECD*</b>	<b>Closed</b>
1	x			x
2	x			x
3	x			x

\*Estimated Completion Date.

## **Appendix E - Report Distribution**

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Director, GPO  
Deputy Director, GPO  
General Counsel  
Chief of Staff

## **Major Contributors to the Report**

David B. Schaub, Lead Auditor  
Patricia Mitchell, Senior Auditor