



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

**AUDIT REPORT**  
**REPORT NUMBER 15-19**

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**Budget Formulation for Select Congressional Products**

**September 25, 2015**

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**Date**

September 25, 2015

**To**

Chief Financial Officer

**From**

Inspector General

**Subject**

Audit Report—Budget Formulation for Select Congressional Products Report  
Number 15-19

Enclosed please find the subject final report. Please refer to the “Results in Brief” for the overall evaluation 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 will remain open pending completion of the planned corrective actions.

We appreciate the courtesies extended to the staff during our review. If you have any questions or comments about this report, please do not hesitate to contact Mr. Phillip M. Faller, Assistant Inspector General for Audits and Inspections at (202) 512-2009 or 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 15-19

September 25, 2015

## Budget Formulation for Select Congressional Products

### Introduction

Prior to each fiscal year, GPO, like other agencies, formulates its budget request to include supporting documents, historical budget data, and detailed information on spending. GPO's request includes an appropriation covering costs for publishing congressional products. For some products, the funding request is linked to page count. Budgeting for the publishing needs of Congress is a process that requires estimating the volume, size, and mix of legislative materials. GPO uses prior years' actual costs, and other trend information plus a best-estimate of near-term congressional publishing requirements.

In March 2014, the U.S. House of Representatives (House) Committee on House Administration (Committee) requested, in general, that the Office of Inspector General (OIG) examine GPO's budget practices for Bills, Resolutions, Amendments (Product Codes 57 and E4); Miscellaneous Publications; and Miscellaneous Publishing and Services.<sup>1</sup> In the request, the Committee noted:

- Differences between aggregated page counts posted on FDsys [Federal Digital System] and page counts in GPO's budget justification for Bills, Resolutions, and Amendments.
- Supporting information for Miscellaneous Publications and Miscellaneous Publishing and Services was not clear.

To address the Committee's request, we analyzed GPO's framework for preparing its annual Budget Justification for the Congressional Publishing Appropriation, which includes Bills, Resolutions, and Amendments, Miscellaneous Publications, and Miscellaneous Publishing and Services products. We examined estimates reported in Fiscal Year (FY) 2013 through FY 2015 Budget Justifications. We also compared budget justification records to accounting records maintained in GPO's Business Information System (GBIS) and published documents on FDsys. GBIS is GPO's core financial accounting system, and it is used to prepare the Budget Justification. Through FDsys, GPO provides online access to official publications from the three branches of the Federal Government. The Budget Justification, in part, is a request to fund the Congressional Publishing Appropriation.

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<sup>1</sup> Miscellaneous Publications and Miscellaneous Publishing and Services encompass 109 different product codes.

We conducted this performance audit from April 2014 through September 2015 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 details of our objective, scope, methodology, and criteria.

## **Results in Brief**

GPO established a framework to estimate costs for publishing congressional products. Although a framework was established, we noted some areas where the framework (a manual process) could be strengthened to reduce the risk of making budget estimate errors.

In addition, our audit revealed page counts reported through GBIS differed from that of the aggregate page count in documents posted on FDsys. We identified a variance in page counts reported through GBIS compared to page counts reported in the Budget Justification for Bills, Resolutions, and Amendments. For FY 2013, the difference was 63,770 (33 percent), and for FY 2014 the difference was 5,396 (6 percent). Officials stated the variation in counts could be attributed to a greater number of published blank page counts in hard copy form (reported through GBIS) than blank pages in documents posted on FDsys. Officials also stated that from FY 2009 through FY 2013 GPO incorrectly included page counts in rider documents as original page counts with Bills, Resolutions, and Amendments.

We further noted that GPO transfers funds based on accumulated actual costs and not by way of a page billing rate for Bills, Resolutions, and Amendments. We did not identify any instance where GPO transferred funds other than incurred costs from the Congressional Publishing Appropriation for Bills, Resolutions, and Amendments.

## **Recommendation**

We recommend that the Chief Financial Officer review and if necessary revise applicable Standard Operation Procedures and the Budget Justification process to better reflect current activities performed, including the clarification of references to page rates, page counts (that is, explain the difference between document page counts and total printed page counts), the calculation of actual costs, and if feasible automate the manual process used for page counts.

## **Management's Response**

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

## Background

Each year, Congress creates thousands of products that document its activities. The Congressional Publishing Appropriation (formerly the Congressional Printing and Binding Appropriation) funds production and dissemination of congressional documents. Among the many products are Bills, Resolutions, and Amendments, Miscellaneous Publications, and Miscellaneous Printing and Services. GPO performs most publishing activities for Congress within its own facility in Washington, D.C. GPO reported that in FY 2014, Congress sent approximately 6,375 bills to GPO to be published, consisting of more than 15.8 million pages.

After documents are published, GPO transfers incurred costs from the Congressional Publishing Appropriation to the Revolving Fund.<sup>2</sup> In FY 2013 and FY 2014, GPO transferred approximately \$10.9 million for costs incurred to publish Bills, Resolutions, and Amendments and approximately \$41.3 million for Miscellaneous Publications, and Miscellaneous Publishing and Services.

### Select Guidelines

GPO Instruction 825.18A, *Internal Control Program*, May 28, 1997, requires that GPO maintain effective systems of accounting and management control. The policy 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.

In addition, the Government Accountability Office (GAO) *Standards for Internal Control in the Federal Government*, November 1999,<sup>3</sup> defines internal control as a process effected by an entity's oversight body, management, and other personnel that provides reasonable assurance that the objectives of an entity will be achieved. Those standards further define control activities as the actions management establishes through policies and procedures to achieve objectives and respond to risks in the internal control system.

As a legislative branch agency, GPO is not required to follow Office of Management and Budget (OMB) Circulars. However, because Circulars provide a sound basis for

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<sup>2</sup> Section 309 of title 44 of the United States Code establishes GPO's Revolving Fund. The Revolving Fund is available without fiscal year limitation, and, with the exception of the Office of the Superintendent of Documents' Salaries and Expenses Appropriation, is used for expenses necessary for the operation and maintenance of GPO. The Revolving Fund is reimbursed from payments from customer agencies, sales to the public, and transfers from the two annual appropriations—the Congressional Publishing Appropriation and Superintendent of Documents' Salaries and Expenses Appropriation.

<sup>3</sup> Effective FY 2016, GA0-14-704G, September 2014, supersedes the November 1999 Internal Control Standards.

internal controls for any organization, GPO incorporated the major requirements in its directives. For example, OMB Circular A-11, *Preparing, Submitting, and Executing the Budget*, dated July 12, 1999, requires that an agency's budget proposals result from a comprehensive system that integrates analysis, planning, evaluation, and budgeting.

As emphasized in the Statement on Federal Financial Accounting Standards (SFFAS) No. 4, *Managerial Cost Accounting Concepts and Standards for the Federal Government*, effective July 31, 1995, good cost information can be used by Congress and Federal executives in making decisions about allocating Federal resources, authorizing and modifying programs, and evaluating program performance. The cost information can also be used by program managers in making managerial decisions that will improve operating economy and efficiency.

#### Prior Audits Related to Congressional Products

Prior audit reports<sup>4,5, 6</sup> address the accuracy of billing charges for congressional products and establishment of billing rates for Congressional Hearings—Product Code 83. To access the full text of the OIG reports, visit <http://www.gpo.gov/oig/>.

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<sup>4</sup> Report Number 12-16, *Operational Enhancements Could Further Improve the Congressional Billing Process*, dated September 21, 2012.

<sup>5</sup> Report Number 12-04, *GPO Strengthened Management Oversight of the Congressional Billing Process but Additional Steps Needed*, dated December 5, 2013.

<sup>6</sup> Report Number 14-07, *Changes Can Provide GPO Better Information on Establishing Billing Rates for Congressional Hearings (Product Code 83)*, dated March 24, 2014.

## Results and Recommendation

GPO's Office of Finance has primary responsibility for preparation of the annual Budget Justification. The Budget Justification, in part, provides the Agency's cost estimates to publish Bills, Resolutions, Amendments, Miscellaneous Publications, and Miscellaneous Publishing and Services. For those products, budget estimates are developed by historical costs, adjusted for factors such as inflation and changes in wages, and projected demand. Historical costs are recorded in GBIS—GPO's core financial accounting system. Below are the FY 2013 through FY 2015 page and dollar amount estimates for Bills, Resolutions, Amendments, Miscellaneous Publications, and Miscellaneous Printing and Services.

**Table 1: Budget Justification Estimates—Page and Dollar (\$000) Amount Estimates**

Category	FY 2013 (Note 1)		FY 2014 (Note 2)		FY 2015 (Note 3)	
	Page Estimate	Estimated Dollar Amount	Page Estimate	Estimated Dollar Amount	Page Estimate	Estimated Dollar Amount
Bills, Resolutions, and Amendments	165,400	\$5,905	194,000	\$6,264	177,600	\$7,197
Miscellaneous Publications	20,900	\$ 4,374	31,400	\$6,240	31,200	\$3,997
Miscellaneous Publishing and Services	102,200	\$13,970	101,900	\$16,948	92,900	\$19,956

Note 1. Source: GPO Budget Justification, Fiscal Year 2013, dated January 25, 2012.

Note 2. Source: GPO Budget Justification, Fiscal Year 2014, dated March 1, 2013.

Note 3. Source: GPO Budget Justification, Fiscal Year 2015, dated February 24, 2014.

### Framework for Preparing Budget Justification Can Be Improved

GPO developed a framework<sup>7</sup> for estimating the cost of printing and binding required for the Congress and for printing, binding, and distributing Government publications without charge to the recipient as title 44 of the United States Code requires. The framework consists of seven steps. Generally, each step is built on the other to develop an estimate.

Although a framework was established, areas exist where GPO could improve the framework to reduce the risk of making budget estimate errors. We examined GPO's process for preparing its FY 2015 and FY 2016 budget for the Congressional Publishing Appropriation. The table below details the results of our analysis of the steps GPO followed in developing the Budget Justification for Congressional Publishing including Bills, Resolutions, and Amendments; Miscellaneous Publications, and Miscellaneous Publishing and Services.

<sup>7</sup> *Budget Justification Workbook for Congressional Printing and Binding Appropriation*, Document ID Number 336, Version 1.0, dated August 10, 2010.

**Table 2: Analysis of the FY 15 and 16 Budget Preparation Process - Congressional Publishing Appropriation**

Procedure Step	OIG Analysis
1. Obtain the Congressional Billing Analysis Report for the period ending September 30.	The title of the Congressional Billing Analysis Report was changed to "Cumulative Analysis of Congressional Jacket Billings;" however, SOP 336 was not updated to reflect that change. That report was only obtainable through Business Objects by the Plant Controller and one other person.
2. Enter the billed volume and amounts by fiscal year from the Congressional Billing Analysis Report into the CPBHistFY.xls historical data workbook.	No exceptions noted.
3. Use the preformatted VolratesFY.xls workbook. The workbook includes four worksheets: (a) Volume, (b) Rates, (c) Closed FY, and (d) Blue Book. In general, the following procedures are performed.	No exceptions noted.
3(a). <i>Volume</i> —Use the billed volume data from the CPBHistFY workbook to estimate the volume for the next 2 fiscal years. Make adjustments for any known changes in volume due to Congressional needs.	<p>We could not tie documented results, without explanation, because the procedure does not provide specific instruction on how to estimate the billing volume (pages).</p> <p>Through our discussions with the Plant Controller, we found that the estimates for FY 2015 and FY 2016 were made by calculating the average of 2 prior years' volume for Bills, Resolutions, and Amendments and (3 years for Miscellaneous Publications and Miscellaneous Publishing and Services). The years and number of years selected are not specified in the procedure. The Plant Controller stated that there is judgment used in selecting the prior years for analysis.</p>
3(b). <i>Rates</i> —Calculate plant personnel compensation and benefits as a percentage of total expenses minus the cost of blank paper as listed on the most recent Supplemental Schedule of Income (Loss) before Other Operating expenses from Printing and Binding operations. Use expected pay and non-pay inflation factors published by the Congressional Budget Office to project pay increases. Indexes Indexers are estimated based on expected pay raise. An overhead cost percentage is included.	No exceptions noted.
3(c). <i>Closed FY</i> —Determine the total volume and rates for the year by combining the annual billed volume and rates with the annual obligated volume and rates.	Because the annual budget preparation process begins in October of each year, and there is a 1-month lag in billings (in FY 2014 there was a 2-month lag as a result of staff shortages), this figure is not actual costs but is made up of billings through September plus unbilled obligations or work-in-process for the remainder of the year. For FYs 2013 and 2014, the differences between Budget Justification actual costs and GBIS actual costs were \$2.6 million and \$204,866 respectively.
3(d). <i>Blue Book</i> —Conduct a 3-year analysis of volume, rates, changes in volume and/or rates, and the resulting financial impact.	No exceptions noted.

We noted that the page counts used in the Cumulative Analysis of Congressional Jacket Billings report generated through GBIS was based on a manual process.

## Comparison of Page Counts Reported in the Budget Justification, GBIS, and FDsys for Bills, Resolutions, and Amendments

The audit identified variations in page counts between the Budget Justification, GBIS, and documents posted on FDsys. The table below depicts the differences.

**Table 3: Actual Page Counts—Bills, Resolutions, and Amendments**

	<b>Budget Justification</b>	<b>GBIS</b> (Note 4)		<b>FDsys</b> (Note 5)	
	Page Count	Page Count	Difference	Page Count	Difference
FY 2013	195,700 (Note 6)	131,930	63,770 (33 Percent)	118,371	77,329 (40 Percent)
FY 2014	91,000 (Note 7)	96,396	5,396 (6 Percent)	94,617	3,617 (4 Percent)
FY 2015 through March 31	Data Not Available for this Period	98,976	N/A	52,498	N/A

Note 4. Source: GPO Plant Controller, Office of Finance.

Note 5. Source: GPO Office of Programs, Strategy and Technology.

Note 6. Source FY 2015 Budget Justification.

Note 7. Source: FY 2016 Budget Justification

In general, the differences were due to blank page counts reported through GBIS and aggregate blank page counts in documents posted on FDsys and accounting for rider page counts separately while at the same time incorrectly including the rider page counts with original bill page counts. We also noted a manual process that needs strengthening to reduce the risk of errors.

### Page Counts Differ In Part Due to Blank Page Counts

Differences between page counts reported through GBIS and aggregate page counts in documents posted on FDsys may be attributable to a greater number of blank page counts in GBIS while the same document posted on FDsys may not include the same number of blank pages. Officials stated that during the printing and binding process each document is printed in multiples of four pages in order to create the fold-over that produces the “book-like” document. Thus, when the Office of Finance counts page numbers for inclusion in the Budget Justification, the page count is in multiples of four. For example, a 6-page document will result in 8 printed pages (4 plus 4), a 10-page document will result in 12 printed pages (8 plus 4), and a 13-page document will result in 16 printed pages (12 plus 4). For FY 2013 through March 31, 2015, those differences would have been as follows:

**Table 4: Adjustment for the Blank Page Factor**

	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015 (Through March 31)</b>
Number of Documents Posted on FDsys	7,176 Documents	6,477 Documents	4,180 Documents
Number of Printed Pages Exceeding the Number of Pages Posted to FDsys (Note 6)	Up to 21,528 Pages	Up to 19,431 Pages	Up to 12,540 Pages

Note 6. Number of documents posted on FDsys multiplied by the maximum blank page factor of three.

### Legislative Rider Page Counts in GBIS

From 2009 when GPO migrated to its new core financial accounting system until February 2013, GPO accounted for rider page counts separately while at the same time incorrectly including the rider page counts with original bill page counts. The table below details the number of pages overstated in GBIS.

**Table 5: Excess Rider Page Counts**

	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Pages Included In Both Counts	39,568 Pages	73,012 Pages	56,982 Pages	57,178 Pages	7,340 Pages

This error correction resulted in a lower estimated number of pages for Bills, Resolutions and Amendments for subsequent years.

The CFO believes that any page count differences between GBIS and FDsys should be explainable. The CFO stated that as a result of an outdated manual process, reconciling those counts has been a challenge. The CFO further stated that the best solution would be a fully automated cost accounting system; however, funding such a system is also a challenge.

### Page Counts Reported Through GBIS

Each year an estimate is developed, in part, using historical cost, volume, and rates for printing and binding congressional products. GPO uses actual costs and page counts taken directly from GBIS. To illustrate the flow of information to GBIS, the following is an example of a congressional bill GPO published.

- The process begins when a congressional committee submits a request to the Office of Congressional Publishing Services.
- The Office of Congressional Publishing Services documents the request and forwards the request to Plant Operations, who enters the information into GPO's Production Estimating and Planning System (PEPS). PEPS provides production estimating, scheduling, and tracking functions as well as a centralized point for data collection and record keeping for in-house production. At the end of each shift, Plant Operations prepares a "Bills to

Press Sheet” in an Excel workbook that lists products received for the day and sent to press to be printed.

- The Pre-Press Department in Plant Operations then receives notification of the printing jobs from PEPS and begins proofreading and formatting the product for press.
- When proofreading and formatting are complete, bills are printed in the Digital Print Center in Plant Operations.
- When printing is completed, the Digital Print Center sends the finished product to the Bindery Division in Plant Operations, where it is sorted and prepared for distribution to the appropriate congressional offices.
- The Office of Finance captures actual costs in an open jacket (account) based on pre-established cost rates associated with each step (specifically, proofreading and printing) in the production process. All work is captured and recorded in the Production Reporting for Operations, Budgeting, and Expenditures (PROBE) System under a specified jacket number. PROBE and GBIS exchange data via an interface.
- Using GBIS, the Office of Finance produces a Jacket Cost Summary report of all work transactions and associated costs. At the end of each month, the Office of Finance manually allocates jacket cost to the appropriate congressional committee.

#### Posting Congressional Products on FDsys

FDsys is an important aspect of GPO, as it provides public access to information products the Federal Government produces.

After the Pre-Press Department has proofed and formatted the document, it is then posted on FDsys. House documents are posted on FDsys at that time. Senate documents are not posted until later—after the Pre-Press Department is notified of Senate shipment of the printed documents. According to GPO officials, all bills are posted on FDsys, no exceptions.

We assessed the accuracy and completeness of the data in FDsys by obtaining an understanding of the process and internal controls used to produce the data and by examining a statistical sample of the data by tracing the reported page amounts back to the original source documents. Based on our assessment, we believe that data completeness and accuracy reported in for FDsys were sufficient to answer our audit objective.

## **Recommendation**

We recommend that the Chief Financial Officer review and if necessary revise applicable Standard Operation Procedures and the Budget Justification process to better reflect current activities performed, including the clarification of references to page rates, page counts (that is, explain the difference between document page counts and total printed page counts), the calculation of actual costs, and if feasible automate manual process used for page counts.

**Management's Response.** Management concurred stating that management will review and update, if necessary, the standard operating procedure related to the Budget justification process during FY 2016. Management will clarify references in the Budget Justification to page rates, page counts, and actual costs. In addition, management will review for Bills, Resolution, and Amendments certain steps of the billing process, including the "multiples of 4" step, to determine if they should be continued.

**Evaluation of Management's Response.** Management's actions are responsive to the recommendation. We consider the recommendation resolved but will remain open pending our confirmation of the final corrective action.

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

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We performed fieldwork from April 2014 through September 2015 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**

The objective of our audit was to review GPO’s budget formulation practices related to Bills, Resolutions, Amendments, Miscellaneous Publications, and Miscellaneous Printing and Services.

### **Scope and Methodology**

To accomplish our audit objective, we—

- Identified and reviewed Federal budgeting and cost accounting standards and policies.
- Identified the laws and regulations governing how GPO establishes its Congressional Publishing Appropriation.
- Reviewed previous audit reports on GPO congressional products and product costing.
- Obtained and analyzed GPO accounting, budgeting, and posting data on Bills, Resolutions, and Amendments.
- Interviewed key management officials from GPO’s Office of Finance; Official Journals of Government; Plant Operations; and Programs, Strategy, and Technology responsible for processing, printing, posting, accounting and budgeting for Bills, Resolutions, and Amendments.
- Performed a walk-through of the Bills, Resolutions, and Amendments printing, posting, cost accumulation, accounting, and budgeting process from initial receipt of the print requisition final shipping. Observed all activities, machine usage, and products along the way.

## **Internal Controls Reviewed**

We assessed the following internal controls:

Control Environment. We assessed the GPO's control environment relevant to the audit objectives to determine what impact the result of the assessment had on the design of the audit.

Risk Assessment. We determined if GPO had an on-going process for identifying risks that may prevent its goals and objectives from being achieved and taking action necessary to manage those risks.

Control Activities. We determined if internal control activities were designed accordingly to contribute to the achievement of the agency's missions, goals, and objectives.

Information and Communication. We determined if GPO had relevant, reliable information that made it possible to run and control an organization and if that information was communicated to the people who need it—in a form and timeframe that is useful.

Monitoring. We determined if GPO had a monitoring process in place that would ensure the findings of audits and other reviews were promptly resolved.

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**

We used computer-processed data extracted from GPO's PROBE System, GBIS, and FDsys. We assessed the accuracy and completeness of the data in FDsys by obtaining an understanding of the process and internal controls used to produce the data and by examining a statistical sample of the data by tracing the reported page amounts back to the original source documents. Based on our assessment we concluded that data reported for FDsys were complete and accurate. Although we did not independently verify the reliability of all of the information in PROBE and GBIS, we tested data samples and compared that information with other available supporting documents to determine data consistency and reasonableness. In addition, we reviewed and relied on data system assessments performed by GPO's Independent Public Accountant in performing GPO's annual financial statement audit. As a result, we believe the information obtained was sufficient and reliable to support our findings, conclusions, and recommendations.

## **Appendix B – Acronyms Used**

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CFO	Chief Financial Officer
FASAB	Federal Accounting Standards Advisory Board
FDsys	Federal Digital System
FY	Fiscal Year
GAO	Government Accountability Office
GBIS	GPO's Business Information System
GPO	Government Publishing Office
PEPS	Production Estimating and Planning System
PROBE	Production Reporting for Operations, Budgeting, and Expenditures
OIG	Office of Inspector General
OMB	Office of Management and Budget
SFFAS	Statement on Federal Financial Accounting Standards
SOP	Standard Operating Procedure

## Appendix C – Management’s Response

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ANDREW M. SHERMAN  
Chief of Staff



Date: September 22, 2015

To: Inspector General

From: Chief of Staff

Subject: Management Response to OIG Draft Audit Report – Budget Formulation for Select Congressional Products (OIG Report Number 15-19)

Thank you for the opportunity to review the draft subject report. Management concurs with report’s recommendation. Management will review and update, if necessary, the standard operating procedure related to the Budget Justification process during FY 2016. Management will clarify references in the Budget Justification to page rates, page counts and actual costs. In addition, management will review for Bills, Resolutions and Amendments certain steps of the billing process, including the “multiples of 4” step, to determine if they should be continued.

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

A handwritten signature in black ink that reads "Andrew M. Sherman".

ANDREW M. SHERMAN

## **Appendix D – Report Distribution**

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

## **Major Contributors to the Report**

Karl Allen – Lead Auditor