

GAO

Testimony



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Office of Government Ethics' Oversight Role

Statement of
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Issues
General Government Division

Before the
Subcommittee on Oversight of Government
Management
Committee on Governmental Affairs
United States Senate



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Summary Statement by
Bernard L. Ungar, Director, Federal
Human Resource Management Issues,
General Government Division

GAO reviewed the Office of Government Ethics' (OGE) oversight of agency ethics programs. GAO focused on recommendations OGE made to the Departments of Agriculture (USDA), State, and Housing and Urban Development (HUD) during calendar years 1981 through 1989.

OGE's goal is to audit each agency's ethics program every 3 years. However, due to limited staffing, it has not met this goal. In GAO's view, the number of audits that OGE made was generally reasonable given the available OGE staffing. OGE's audits at USDA, HUD, and State were of sufficient scope and depth to adequately assess whether the programs met requirements of the Ethics in Government Act of 1978, executive orders, and regulations. However, the three departments generally had not accepted and begun to implement OGE's recommendations until 1988 or 1989 when State and HUD committed additional staff to their programs and in 1990 when USDA committed more staff.

OGE issued audit reports in 1986 and 1987 to USDA, HUD, and State and repeated most of the recommendations it had made in earlier reports to each department. Moreover, weaknesses still existed in the USDA and HUD programs when GAO reviewed them in 1989. To better ensure agencies take timely corrective action, OGE should strengthen its oversight through (1) more aggressive followup on its recommendations and (2) requesting agencies to furnish evidence to demonstrate they have taken the actions agreed to.

OGE issued regulations, effective February 20, 1990, to strengthen its oversight capability. Under the new regulations, OGE will issue notices of deficiencies and corrective orders to agency heads when their ethics programs do not meet requirements. If deficiencies still exist after a specified time period, OGE is to notify the President and Congress. GAO believes OGE's approach, with appropriate followup, should facilitate its efforts to get agencies to correct deficiencies in their ethics programs.

GAO believes that OGE needs to further strengthen its oversight efforts by promptly issuing new regulations on confidential financial disclosure. The current regulations, issued in 1968, do not provide adequate guidance on what information is to be reported. When OGE issues its new regulations, it needs to clearly specify that financial transactions occurring during the reporting year are to be disclosed in confidential reports similar to the way in which transactions are required in public disclosure reports.

Mr. Chairman and Members of the Subcommittee:

I am pleased to be here today to participate in this hearing on the Office of Government Ethics' (OGE) oversight of executive agency ethics programs. As you requested, we obtained information on OGE's policies and practices for carrying out its oversight responsibilities, with particular emphasis on audits OGE made at the Departments of Agriculture (USDA), State, and Housing and Urban Development (HUD). Although we have not reviewed State's ethics program, we recently completed reviews at USDA and HUD. Our report on HUD's financial disclosure system was issued in February 1990.¹ We also received comments on a draft report, which we will issue in final soon, on USDA's disclosure system.

My comments today will focus on OGE's overall approach to auditing executive agencies' ethics programs and the extent that it has completed audits of those agencies. I will discuss the recommendations OGE has made to USDA, HUD, and State during the 9 calendar years 1981 through 1989, the status of those recommendations, and some steps that OGE should take to better ensure that agencies implement its recommendations.

¹Government Ethics: HUD Financial Disclosure Reports Missing or Not Reviewed (GAO/GGD-90-51, Feb. 6, 1990).

BACKGROUND

OGE was established by the Ethics in Government Act of 1978 and has the overall responsibility of directing the development of ethics policies for the executive branch. The 1978 act charged OGE with reviewing and investigating compliance with the act, conflict of interest statutes, executive orders, and related regulations. In line with those responsibilities, OGE evaluates the effectiveness of agency programs designed to prevent conflicts of interest. OGE's other responsibilities include issuing regulations; providing ethics information, advice, and consultation; issuing interpretative opinions; reviewing financial disclosure reports filed by certain executive branch officials; and monitoring and investigating individual compliance with ethics laws and regulations. As of May 1990, OGE had a total of 41 employees to carry out all its functions, and 5 employees were responsible for auditing agency ethics programs.

Until October 1, 1989, OGE was a component of the Office of Personnel Management (OPM). As part of its reauthorization through September 30, 1994, OGE became an independent executive agency. When reauthorized in November 1988, OGE was given additional responsibilities for ensuring that executive agencies' financial disclosure procedures conform with the 1978 act, executive orders, and related requirements. At that time, the 1978 act was also amended to clarify OGE's authority for

ordering specific corrective actions to ensure that agencies' procedures meet applicable requirements and that individual officers and employees comply with requirements on conflicts of interest and standards of conduct.

AUDIT COVERAGE CONSTRAINED BY LIMITED STAFFING

OGE's goal is to audit each executive agency's ethics program every 3 years. However, due to limited staffing, it has not been able to accomplish this goal. In our view, the number of audits OGE made generally appeared reasonable given the available OGE staffing.

Recognizing that it did not have enough staff to achieve its 3-year goal, OGE developed an audit strategy that generally provided for covering what it considered to be major agencies more frequently than others and for showing a "presence" at as many agencies as possible, including field locations. Each year, OGE developed written program plans that set forth an audit schedule that considered such factors as agency size and perceived vulnerability to conflicts of interest, previous audit coverage and findings, as well as its 3-year goal. Consequently, it generally did not cover agency headquarters operations once every 3 years; in many instances, its audits of the cabinet departments have been limited to one or a small number of component agencies.

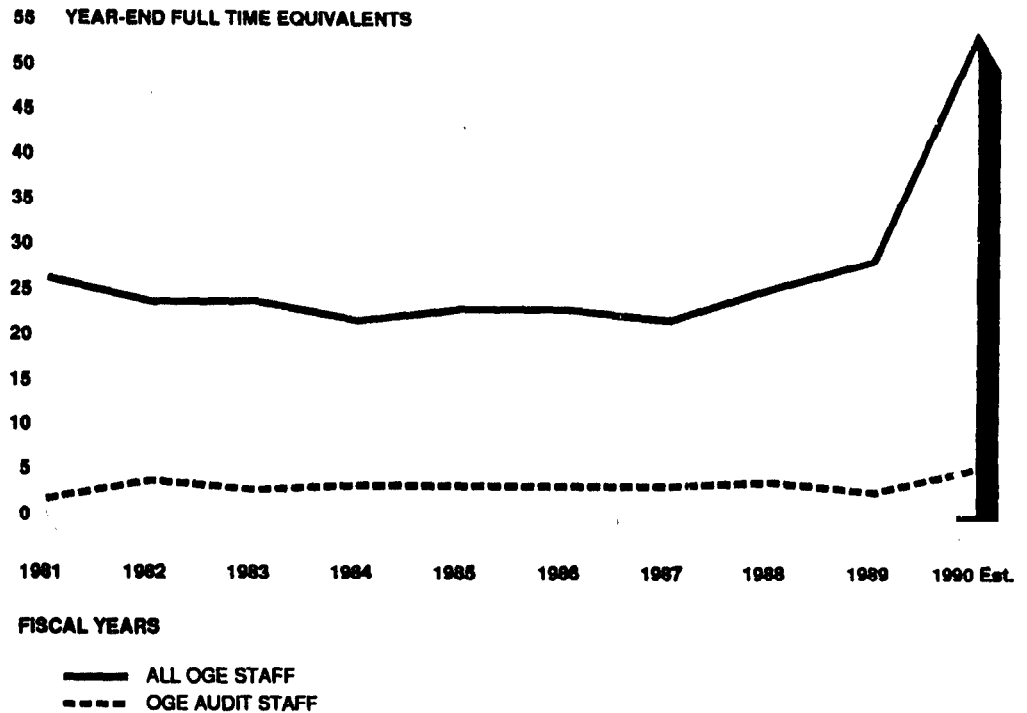
However, OGE did make audits at 11 of the 14 cabinet departments and the Executive Office of the President at least once in the past 3 calendar years. Two departments (HUD and Veterans Affairs) had not been audited in the past 3 years but were audited within the past 4 years. Except for an audit of the Federal Energy Regulatory Commission, an independent commission within the Department of Energy, OGE had not audited at that department since June 1983. The audit frequency for 80 other entities varied--3 had been audited 3 times, 20 twice, 30 once-- and 27 entities had not been audited during the 9 years. Attached is a list of the 95 executive branch entities that OGE considered subject to audit, the number of audit reports issued for each, and the date of OGE's last report.

Staffing for Audits

Limited Until Recently

To carry out its oversight activities and all its other functions, OGE had 26 employees in 1981 soon after it began operations, and the number had increased to 41 by May 1990. With a few exceptions, the number of staff years allocated to the audit function between 1981 and 1990 ranged from 1.5 staff years in 1981 to 5.0 in 1990. Because of reassignments within OGE and separations, only two staff were available to do audits from April until August 1989, but OGE hired three additional staff between August 1989 and May 1990.

Figure 1: OGE Staffing History



SOURCE: OGE

As figure 1 shows, OGE's overall staff size began to increase in fiscal year 1988, going from about 21 staff in September 1987 to an estimated 53 staff by September 1990. According to OGE, most of the additional staff hired were assigned work other than auditing. This included certain administrative tasks formerly done for OGE by OPM, reviews of financial disclosure statements, development of new regulations, and implementation of OGE administrative systems. According to OGE's acting director, OGE did not believe it could devote additional staff to audits until

1989 and 1990, when some of these other activities were under better control.

USDA, HUD, AND STATE AUDITS
OF SUFFICIENT SCOPE AND DEPTH

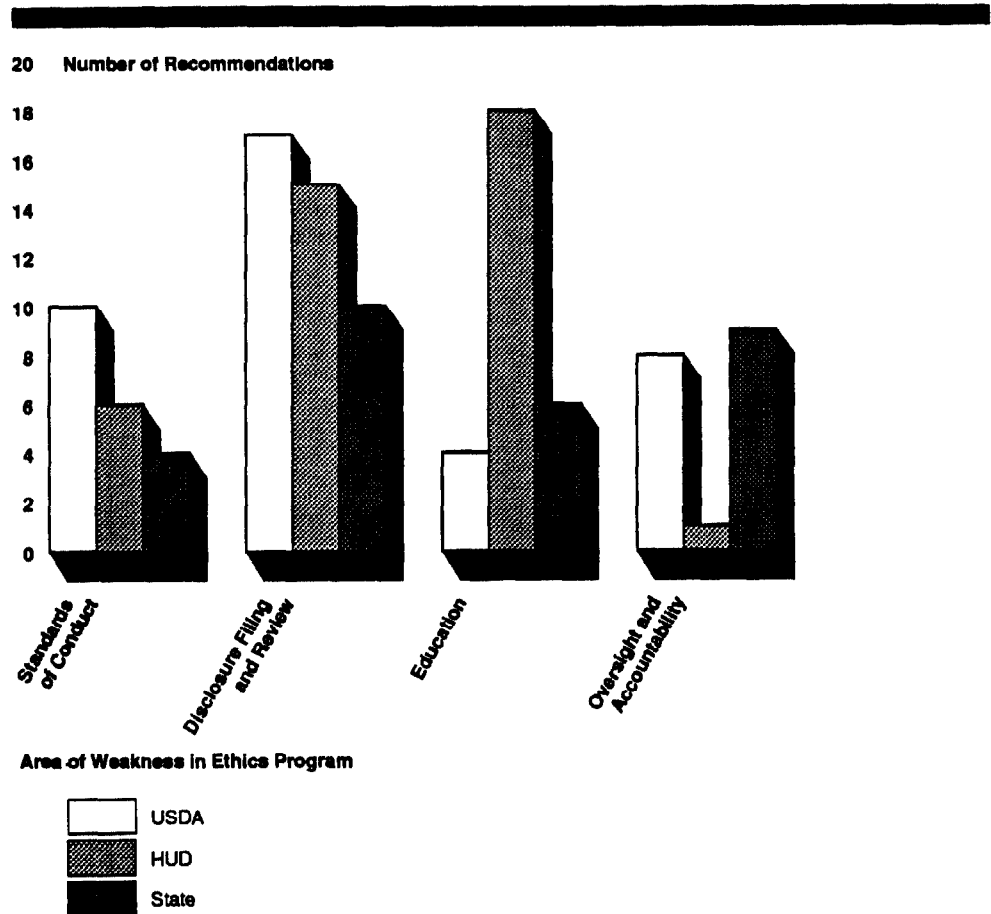
On the basis of our reviews at USDA and HUD and our analysis of two OGE reports on State's program, we believe that OGE's audits were of sufficient scope and depth to adequately assess whether the programs met requirements of the 1978 act, executive orders, and regulations. OGE staff used a written audit program and covered key aspects of all three departments' ethics program, including standards of conduct regulations, filing and review of financial disclosure reports, post-employment restrictions, ethics training, and management oversight. The audit program provided for a review of all, or a sample of, financial disclosure reports filed at agency headquarters and component agencies to assess the agencies' reviews of those reports and the conflict-of-interest determinations.

RECOMMENDATIONS GENERALLY NOT
IMPLEMENTED UNTIL RECENTLY

Although we believe that the quality of OGE's audits was good, USDA, HUD, and State generally had not accepted and implemented OGE's recommendations until recently. OGE had completed six

audits at USDA, HUD, and State headquarters since 1981--one at each in 1982 or 1983 and a second one in 1986 or 1987. On the basis of those reviews, OGE made a total of 32 recommendations in its first series of audits and 76 in its second series of audits. As figure 2 shows, the recommendations made in the six reports addressed weaknesses in practically all aspects of the programs, including the need to (1) establish or update standards of conduct, (2) obtain and review all required financial disclosure reports, (3) provide more ethics training, and (4) increase management involvement with and accountability for the program.

Figure 2: OGE Recommendations to USDA, HUD, and State, by Type of Weakness



Note: OGE made a total of 108 recommendations. Of these, 39 were made to USDA, 40 to HUD, and 29 to State.

Most of the recommendations made in OGE's first reports had not been implemented when OGE made its later audits at each department, about 4 years later. When OGE returned to the agencies, it made recommendations addressing generally the same problems identified in its first reports. For example, of 13 recommendations that OGE made to USDA in the April 1982 report, 12 dealt with the same kinds of problems addressed in OGE's January 1986 report. OGE's second report on State said that its ethics programs had "significantly deteriorated." The second report on HUD showed a continuing lack of attention to the ethics program by the designated ethics official. In its second reports to all three departments, OGE made an even larger number of recommendations, as table 1 shows.

Table 1: OGE Reports and Recommendations on USDA, HUD, and State Ethics Programs

<u>Department</u>	<u>First report</u>		<u>Second report</u>	
	<u>Date</u>	<u>Recommendations</u>	<u>Date</u>	<u>Recommendations</u>
USDA	Apr. 1982	13	Jan. 1986	26
HUD	May 1982	15	Mar. 1986	25
State	Feb. 1983	<u>4</u>	Jul. 1987	<u>25</u>
Total		<u>32</u>		<u>76</u>

When OGE made audits in the 1982-83 time frame, it found weaknesses in ethics programs not only at USDA, HUD, and State but at other agencies as well. Therefore, OGE diverted some of its audit staff away from auditing ethics programs to training

agency ethics officials on-site at both headquarters and field locations. The OGE audit staff held 28 training sessions in regional cities, plus sessions at numerous agency headquarters offices, during 1983 through 1986.

During this same period, the Offices of Inspector General at USDA and HUD issued reports recommending in many instances the same kinds of improvements recommended by OGE. According to the Office of Inspector General at State, it had made no audits⁰ of the ethics program through May 1990.

Still, many of the recommendations made by OGE and the Inspectors General had not been implemented when we made our reviews at USDA and HUD in 1989 and 1990. For example, USDA and HUD had not devoted sufficient resources to establish and maintain financial disclosure systems that met the requirements of the 1978 act and implementing regulations. We concluded, as had OGE, that there was insufficient top-level support and oversight of the ethics programs. Ethics officials and line managers in those departments were not held accountable for implementing ethics programs. Although we did not review the entire ethics programs at USDA and HUD, our draft report contains 12 proposed recommendations to the Secretary of Agriculture, and our report to HUD included 9 recommendations to the Secretary of HUD for improving financial disclosure systems.

We believe that reports issued by GAO, OGE, and the Inspectors General show that weaknesses have persisted in the ethics programs of USDA and HUD over many years because management in those departments had not taken steps, such as adding more staff to the ethics programs and developing procedures and controls for financial disclosure, to demonstrate a serious commitment to the programs.

After receiving your request, we asked State ethics officials to provide information on the status of the recommendations in OGE's two reports. The information provided indicates that some of the weaknesses reported by OGE in 1983 and 1987 continue to exist today. For example, by May 1990, State had not reviewed about 400 of the approximately 1,100 public disclosure reports that were due May 15, 1989. The 1978 act requires these reports to be reviewed within 60 days after receipt. By March 1990, State also had not provided to OGE evidence required by the 1978 act to show that 24 of 55 presidential appointees, who were confirmed by the Senate for State Department positions, had complied with the ethics agreements they made in 1989 before accepting the positions. According to OGE, in May 1990, State provided evidence to OGE showing that 20 of the 24 appointees met requirements.

Although weaknesses had existed in all three departments' ethics programs for many years, all three have recently taken steps to

improve their programs. HUD, in particular, took a number of significant steps in the past year to strengthen its program. The Secretary of HUD outlined 12 specific actions he had taken-- and others he planned to take--to improve the HUD program. The steps already taken include (1) creating and staffing a new ethics office within HUD, (2) decentralizing certain responsibility to regional officials for identifying and resolving conflicts of interest, and (3) eliminating a backlog of financial disclosure reports awaiting review.

In May 1990, we also received a positive response from USDA's new Assistant Secretary for Administration on our draft report concerning weaknesses in USDA's financial disclosure system. USDA has taken, or promised to take, action by specific dates on almost all of our recommendations.

In May 1990, State furnished information to us indicating that it, too, has taken steps to improve its ethics program. According to State, it has designated a new agency ethics official who can spend more time on the ethics program and increased the size of its ethics staff from four to seven employees. Also, in 1989, State decentralized some of the responsibility for the ethics program to senior officials at overseas posts and executive directors of bureaus at State headquarters.

As requested, we obtained information from USDA, HUD, and State on the current status of all the recommendations made by OGE to those departments. As table 2 shows, as of May 1990, all three departments said they had, to varying degrees, begun to address most of the OGE recommendations.

Table 2: Status of Recommendations Made to USDA, HUD, and State as of May 1990

<u>Department</u>	<u>Number of OGE recommendations</u>		<u>Total</u>
	<u>Fully or partly implemented</u>	<u>Not implemented^a</u>	
USDA	22	17	39
HUD	38	2	40
State	<u>19</u>	<u>10</u>	<u>29</u>
Total	<u>79</u>	<u>29</u>	<u>108</u>

^aIncluded in these numbers are recommendations that the departments agreed to implement but for various reasons had not initiated implementing actions as of May 1990 and recommendations the agencies did not agree to implement.

REPORTING AND FOLLOWUP IMPROVEMENTS NEEDED

In light of untimely corrective actions by USDA, HUD, and State, we looked at how OGE might improve the communication of its audit results and followup to ensure that its recommendations are accepted and implemented. Specifically, we offer the following observations on improving OGE's reporting and followup in order to obtain timely corrective action on its recommendations.

First, OGE's reports were addressed to the designated ethics officials at USDA, HUD, and State who were responsible for

implementing the ethics program rather than to the agency head. According to OGE, it has since changed its policy and now sends a letter summarizing its audit results to agency heads. We agree that the agency head should receive the reports, and we believe that the agency head should use the reports to hold other officials accountable for establishing and maintaining an ethics program that meets the requirements of the 1978 act, executive orders, and OGE regulations.

Second, OGE prepared detailed reports on the reviews of ethics programs at USDA, HUD, and State but did not always send the entire reports to the agencies. Rather, it usually sent brief letters on the results of the audits. Although we believe that these letters accurately summarized the conclusions and recommendations, the letters did not present the evidence developed in the reviews detailing the extent, nature, and underlying causes of the problems. Also, the letters were not always clear as to what was recommended and what was presented just as factual information and OGE opinion. The audit reports clearly identified OGE's conclusions and recommendations as such.

According to OGE, it has changed its policy on providing audit reports to agencies several times since 1981. As of May 1990, its policy was to give agencies detailed information on its audit results. We agree with the current OGE policy. If presented to agency heads, the complete audit results could be useful in

convincing them to hold designated ethics officials and other agency officials accountable for taking action on OGE's recommendations.

Third, OGE did not always obtain USDA, HUD, and State responses to audit reports when they were due (60 days after the audit) and was not forceful in its followup to get those responses.

Although OGE has authority to require agencies to provide information, the departments either did not respond at all or responded many months after OGE completed its report. For example, according to OGE, State did not respond at all to OGE's February 1983 report and did not respond to its July 1987 report until February 1988. The latter response did not specifically address the 25 recommendations in OGE's July 1987 report.

According to the audit staff, they made phone calls to get timely responses. However, the OGE director did not make written requests for responses from USDA, HUD, and State. On May 31, 1990, State provided OGE a more detailed response to the July 1987 report.

OGE's audit staff generally made 6-month followup visits after issuing reports to USDA, HUD, and State. These visits consisted of a meeting with agency ethics officials to inquire about what actions had been taken on the reports. In these meetings, OGE generally did not request specific, documentary evidence to demonstrate that the agency had taken the actions recommended and

agreed to. In our work at both USDA and HUD, we noted several instances in which the agencies promised to take action on recommendations but had not done so. We believe that OGE could strengthen its review program by requiring agencies to furnish evidence that they have taken the actions they agreed to take.

Although OGE's recommendations to the three departments were generally not implemented until recently, OGE had not issued any orders of corrective action, which are authorized in subsection 402(b) (9) of the 1978 act, because of questions concerning its authority to issue the orders. The 1988 reauthorization act clarified OGE's authority, and it issued regulations, effective February 20, 1990, that strengthen its enforcement capability. Under the new regulations, OGE is to issue notices of deficiencies and corrective orders to agency heads when their ethics programs do not comply with the 1978 act, executive orders, OGE regulations, and related requirements. If the deficiencies still exist after a specified time period, OGE is to notify the President and Congress of the deficiencies.

We believe the approach provided for in OGE's new regulations should, with appropriate OGE followup, facilitate its efforts to get agencies to correct deficiencies in their ethics programs.

PROMPT ISSUANCE OF UPDATED REGULATIONS
ON CONFIDENTIAL FINANCIAL DISCLOSURE NEEDED

In addition to the above actions, we believe that OGE needs to further strengthen its efforts by promptly issuing updated regulations on confidential financial disclosure and by clearly requiring filers to report on financial transactions that occurred during the reporting year.

OGE has long recognized the need to update the regulations governing confidential financial disclosure that were issued by OPM more than 20 years ago in September 1968. OGE published proposed regulations in December 1986 but has yet to issue final regulations for several reasons. According to OGE, the delay in issuing the regulations resulted primarily from the clearance process within the executive branch and from the need for OGE to issue various other regulations after passage of the Ethics Reform Act of 1989 in November 1989.

The regulations on confidential disclosure currently in effect are deficient. For example, they do not provide adequate criteria for determining who should file confidential disclosure reports and do not clearly specify what period of time (1 day or 365 days) that the information supplied in the reports is to cover. Also, some agencies have deferred correcting known weaknesses in their confidential systems or have not required

confidential financial disclosure until they receive OGE's final regulations. We have expressed concern about the lack of updated regulations in the past and continue to believe they are needed promptly.

When OGE issues its new regulations, it needs to clearly specify that financial transactions occurring during the reporting year are to be disclosed in confidential reports in a manner similar to the way in which transactions are required in public disclosure reports. According to OGE, agencies have interpreted the current regulations differently. Some agencies require transactions data to be reported, but most do not require such reporting. OGE's view is that confidential filers are currently not required to report transactions.

We believe this omission is a serious shortcoming in the confidential disclosure system that OGE should address as soon as possible. In our view, a financial disclosure system that only requires filers to report their financial interests held on a single day of any given year is inadequate to prevent or detect actual and potential conflicts of interest. Such a system enables employees to acquire and dispose of financial interests that could, or do, present conflicts with their jobs for 364 days a year without disclosure. They only have to disclose interests on 1 day--the day the report is to cover. The public financial

disclosure system requires reporting of transactions, and we see no reason why the confidential system should not do so as well.

RECOMMENDATIONS TO THE DIRECTOR, OGE

To strengthen OGE's oversight and enforcement program, we recommend that the Director

- more aggressively follow up on its recommendations and require agencies to provide evidence showing promised corrective actions have been taken,
- promptly issue regulations on confidential financial disclosure, and
- require financial transactions to be reported on confidential financial disclosure statements.

We are transmitting these recommendations to OGE today.

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That concludes my statement. I would welcome any questions and comments you may have.

OFFICE OF GOVERNMENT ETHICS AUDITS OF
AGENCY ETHICS PROGRAMS
JANUARY 1, 1981, THROUGH DECEMBER 31, 1989

<u>Executive branch entity^a</u>	<u>Number of employees^b</u>	<u>Number of audits</u>	<u>Last audit report</u>
1. Executive Office of the President	1,420	3	Apr. 88
Office of Management and Budget		2	Dec. 87
<u>Departments</u>			
2. Agriculture	109,567	2	Jan. 86
Food Safety and Inspection Service		1	Mar. 88
3. Commerce	40,150	3	Nov. 87
4. Defense	1,051,019	1	Oct. 87
Air Force		1	Nov. 86
Air Force Systems Command		1	Oct. 83
Army Materiel Command		1	Mar. 87
Army and Air Force Exchange Service		1	Jan. 86
Army Materiel Command		1	Apr. 83
Defense Communications Agency		1	Feb. 85
Defense Contract Audit Agency		1	Jan. 86
Defense Intelligence Agency		1	Apr. 89
Defense Logistics Agency		2	Jul. 88
Defense Mapping Agency		1	Mar. 87
Defense Nuclear Agency		1	Sep. 85
Naval Sea Systems Command		1	Feb. 89
Navy		2	Jun. 86
Office of the Secretary of Defense		1	Sep. 83
5. Education	4,424	2	Jan. 89
6. Energy	16,535	1	Jun. 83
Federal Energy Regulatory Commission		2	Mar. 88
7. Health and Human Services	117,495	2	May 85
Centers for Disease Control		1	Sep. 81
Food and Drug Administration		1	May 88
National Institutes of Health		1	Jun. 87
Social Security Administration		1	Sep. 87
8. Housing and Urban Development	13,212	2	Mar. 86

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9. Interior	71,372	2	Feb. 85
Bureau of Land Management		1	May 89
Fish and Wildlife Service		1	Oct. 88
National Park Service		1	Apr. 87
10. Justice	76,402	2	Nov. 86
Drug Enforcement Administration		1	Mar. 88
Immigration and Naturalization Service		1	Jan. 88
11. Labor	18,444	2	Feb. 85
Employment and Training Administration		1	Aug. 88
Pension Benefit Guaranty Corporation		2	Apr. 89
12. State	25,491	2	Jul. 87
13. Transportation	63,197	3	May 87
United States Coast Guard		1	May 88
Federal Aviation Administration		1	June 84
14. Treasury	154,432	2	Sep. 86
Bureau of Engraving and Printing		1	Oct. 88
15. Veterans Affairs	212,231	2	Aug. 86

Agencies, boards,
commissions, and other entities

16. ACTION	429	1	Jan. 84
17. Administrative Conference of the United States	24	-	
18. Advisory Commission on Intergovernmental Relations	2	1	Jul. 86
19. Advisory Council on Historic Preservation	31	-	
20. African Development Foundation	30	-	
21. Agency for International Development	4,597	1	Sep. 85
22. American Battle Monuments Commission	386	1	Jun. 87
23. Appalachian Regional Commission	10	-	
24. Architectural and Transportation Barriers Compliance Board	27	-	
25. Armed Services Board of Contract Appeals	259	-	
26. Arms Control and Disarmament Agency	178	-	
27. Board for International Broadcasting	11	1	Aug. 85
28. Central Intelligence Agency	C	2	Apr. 89
29. Commission of Fine Arts	7	-	
30. Commission on the Bicentennial of the U.S. Constitution	100	-	
31. Commission on Civil Rights	73	1	Jul. 85
32. Commodity Futures Trading Commission	529	1	Jan. 86

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33. Consumer Product Safety Commission	515	1	Mar. 84
34. Defense Nuclear Facilities Safety Board	d	-	
35. Environmental Protection Agency	14,088	3	Aug. 89
36. Equal Employment Opportunity Commission	2,970	2	Aug. 88
37. Export-Import Bank of the United States	318	1	Jan. 84
38. Farm Credit Administration	538	1	Jan. 85
39. Federal Communications Commission	1,765	2	Aug. 88
40. Federal Deposit Insurance Corporation	3,120	2	Jun. 89
41. Federal Election Commission	251	1	Jan. 85
42. Federal Emergency Management Agency	2,389	3	Jun. 87
43. Federal Financial Institutions Examination Council	15	-	
44. Federal Home Loan Bank Board	e	2	Mar. 88
45. Federal Home Loan Mortgage Corporation	1,868	1	May 85
46. Federal Housing Finance Board	6,313	-	
47. Federal Labor Relations Authority	245	1	Jan. 85
48. Federal Maritime Commission	218	2	Jan. 86
49. Federal Mediation and Conciliation Service	318	1	Jan. 87
50. Federal Mine Safety and Health Review Commission	51	1	Sep. 86
51. Federal Reserve System	1,488	1	Apr. 84
52. Federal Retirement Thrift Investment Board	72	-	
53. Federal Trade Commission	894	2	Feb. 89
54. General Services Administration	19,246	2	Mar. 86
55. Harry S. Truman Scholarship Foundation	3	-	
56. Institute of Museum Services	15	-	
57. International Joint Commission	30	-	
58. International Trade Commission	495	1	Jun. 85
59. Interstate Commerce Commission	698	2	May 88
60. Inter-American Foundation	70	1	Mar. 87
61. Japan/U.S. Friendship Commission	5	-	
62. Marine Mammal Commission	12	1	Sep. 85
63. Merit Systems Protection Board	301	2	Aug. 88
64. National Aeronautics and Space Administration	23,054	2	Aug. 88
65. National Archives and Records Administration	631	1	Feb. 86
66. National Capital Planning Commission	41	-	
67. National Commission For Employment Policies	12	-	
68. National Commission on Libraries and Information Science	11	-	
69. National Credit Union Administration	883	1	Apr. 87
70. National Endowment for the Arts	260	1	Jun. 85
71. National Endowment for the Humanities	253	1	Oct. 85
72. National Labor Relations Board	2,273	2	Jun. 89
73. National Mediation Board	53	1	Mar. 86

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74. National Science Foundation	1,171	2	Mar. 86
75. National Security Agency	^c	3	Jul. 89
76. National Transportation Safety Board	324	2	Aug. 88
77. Nuclear Regulatory Commission	3,209	2	Feb. 89
78. Occupational Safety and Health Review Commission	74	1	Mar. 88
79. Office of Personnel Management	5,655	2	Mar. 86
80. Overseas Private Investment Corporation	134	-	
81. Panama Canal Commission	8,682	-	
82. Peace Corps	1,071	1	Feb. 86
83. Pennsylvania Avenue Development Corporation	324	1	Jan. 86
84. Postal Rate Commission	57	-	^d
85. President's Commission on Executive Exchange	12	-	
86. Railroad Retirement Board	43	-	
87. Securities and Exchange Commission	2,053	2	Jul. 86
88. Selective Service System	261	1	May 87
89. Small Business Administration	4,005	2	May 84
90. Soldier's and Airmen's Home	184	-	
91. Tennessee Valley Authority	23,056	2	Sep. 85
92. Uniformed Services University of the Health Sciences	784	-	
93. United States Information Agency	8,756	1	Apr. 85
94. United States Postal Service	797,043	2	Mar. 88
95. United States Railway Association	^d	<u>1</u>	Aug. 86

Total audits

146^f

^aAccording to OGE, these 95 entities comprise its audit universe and represent departments, agencies, boards, and commissions for which a designated agency ethics official has been named, as required by OGE regulations (5 C.F.R. 738). Data on audit reports were also obtained from OGE.

^bBudget of the United States Government - Fiscal Year 1991 was the source for the number of employees (full-time equivalent) for fiscal year 1989. The number of employees represents the total for the office or department and component entities.

^cData not available.

^dAgencies received no funding for fiscal year 1989.

^eAgency was abolished in August 1989.

^fIn addition to these 146 reports, OGE issued reports on the basis of 61 visits to agencies' regional offices and military bases during the 9-year period 1981 through 1989.