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Report to the Chairman, Subcommittee on Oversight and Investigations, Committee on Energy and Commerce, House of Representatives

December 1985

OIL PRICING VIOLATIONS

Department of Energy's Justification for Not Using a Computer Program

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United States
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Resources, Community, and
Economic Development Division

B-217293

December 24, 1985

The Honorable John D. Dingell
Chairman, Subcommittee on Oversight
and Investigations
Committee on Energy and Commerce
House of Representatives

Dear Mr. Chairman:

At your request and in subsequent discussions with your office, we agreed to evaluate, to the extent possible, the validity of the Department of Energy's Economic Regulatory Administration's (ERA's) November 6, 1984, letter to you concerning the reasons for no longer using a contractor-developed computer program to determine customers overcharged by the major oil refiners.

We have identified four principal reasons in the November letter for not using the contractor-developed program. ERA maintains that

- it was not possible to identify overcharged customers in certain cases because its regulations were not precise;
- frequently, individual customers could not be identified by the computer program because of a lack of adequate refiner sales data;
- the computer program may not necessarily identify the parties harmed by the overcharges; and
- the nature of its negotiated settlements with major refiners prevented it from using the transaction-specific detail provided by the contractor-developed program.

Although not highlighted in its November 6, 1984, letter, ERA headquarters' officials told us that the contract's cost also contributed to discontinuing its use.

Based on our evaluation of ERA's reasons for terminating the CEXEC contract, we believe that the first reason—imprecise pricing regulations—was not justified by the information we obtained. In addition, ERA was unable to provide us with complete documentation to support its other reasons. We, therefore, had to rely on interviews with agency, former agency, and contractor officials that disclosed significant differences of opinion as to how severely the reasons affected the use of the computer program. Consequently, we were unable to determine whether ERA had sufficient justification for not using the contractor-developed program.

Background

Federal price and allocation control regulations on crude oil and refined petroleum products[1] were originally issued on August 22, 1973, to prevent price gouging by domestic crude oil producers and to assure fair allocation of crude oil supplies. Controls on individual products began to be lifted in 1976. This decontrol of individual products continued until January 28, 1981, when the President lifted the remaining price controls. ERA is still conducting compliance audits to identify pricing and allocation violations.

In July 1977, a Federal Energy Administration (Energy's predecessor agency) Task Force on Compliance and Enforcement recommended that in order to achieve more timely completion of compliance audits, computer-assisted audit techniques be used to upgrade and enhance the government's capability to audit major refiners "through the computer." After a preliminary effort to further clarify the computer's role, ERA contracted in April 1978 with CEXEC, Inc., to provide computer support for its compliance audits. This contract, with extensions, ran through December 31, 1981, at a cost of $7,521,838.

ERA used CEXEC to varying extents on 26 of the 35 major refiner audits before discontinuing the contract. (See app. I.) Tasks performed by CEXEC included, but were not limited to, the identification of potential computer applications for ERA compliance audits and the development of the computer programs to carry out these applications.

Based on its initial efforts, CEXEC also developed computerized methods for carrying out audit objectives common to many refiners, as well as objectives only applicable to an individual refiner. As part of these efforts, CEXEC developed a computer program for special refinery products[2] that used the refiners' sales transaction files to compare the prices refiners charged individual customers with the prices refiners were allowed to charge. Because this comparison was performed on a transaction-by-transaction basis, individual overcharged customers potentially could be identified. The program was designed only for special refinery products and thus could not make this type of comparison for general refinery products, which include heavy petroleum products such as asphalt. However, special refinery products generally account for at least 70 percent of the petroleum products produced by refining crude oil.

[1]The Cost of Living Council under the Economic Stabilization Act of 1970, as amended (12 U.S.C. 1904, note), issued the regulations on Aug. 22, 1973 (38 F.R. 22536).

[2]Special refinery products are gasoline, heating oil, diesel fuel, and jet fuel.

When its audits of major refiners reveal potential civil violations of the pricing regulations, ERA normally negotiates a settlement, the terms of which are specified in a global consent order. A global consent order generally settles all of a major refiner's violations except for willful violations or any violations that ERA chooses to pursue separately. In agreeing to a total settlement amount in a global consent order, ERA and the major refiner do not determine the basis for the settlement in terms of any specific alleged violation. Rather, ERA and the major refiner agree that the total settlement amount relieves the refiner of any further financial obligations for the period covered by the consent order. ERA believes that, generally, global settlements are more cost effective and better serve the public interest than incurring the time and expense of extensive court litigation that could result from prosecuting refiners for alleged violations.

ERA is also responsible for obtaining restitution for parties injured by refiners' overcharges. However, refiners' customers may not have been injured by the overcharges. They may have passed on the overcharges in sales to their customers. When ERA cannot readily identify the parties injured by the oil companies' overcharges, Energy's regulations require ERA to refer these cases to Energy's Office of Hearings and Appeals (OHA), which is responsible for allowing potentially harmed parties to file claims for refunds through established administrative procedures.

Objectives, Scope, and Methodology

At your request and in subsequent discussions with your office, we agreed to determine, to the extent possible, the validity of ERA's reasons for not using the CEXEC program. We conducted our work at ERA and OHA headquarters in Washington, D.C., and at ERA's Support Office in Dallas, Texas. Agency officials at these locations were involved with preparing and supporting the November 6, 1984, letter to you. We also interviewed the ERA staff who had used the CEXEC program during refiner audits; the President and Vice-President of CEXEC, Inc.; and the former Deputy Director, Refiner Pricing Division, ERA's Dallas Support Office, concerning their views of the program's capabilities. In addition, we discussed the decision to discontinue using the program with the ERA officials who made that decision.

We reviewed ERA and CEXEC files and reports concerning the CEXEC contract, including monthly status reports. However, neither ERA nor CEXEC could provide sufficient documentation to support their positions concerning the program's ability to identify overcharged customers. Therefore, we relied heavily on oral evidence in this review, which was

conducted from October 1984 through April 1985. As agreed with your office, we did not independently verify the CEXEC program's capabilities.

We discussed our findings with agency program officials and have included their comments where appropriate. However, in accordance with your wishes, we did not obtain the views of responsible officials on our conclusions nor did we request official agency comments on a draft of this report. With this exception, our work was performed in accordance with generally accepted government auditing standards. Appendix II contains a more detailed explanation of our scope and methodology.

The following sections discuss, in detail, each of ERA's five reasons for discontinuing the CEXEC program.

Pricing Regulations Are Imprecise

In its letter, ERA said that the impreciseness of its pricing regulations precluded it from identifying overcharged customers and made it difficult to quantify overcharge amounts. According to ERA, this was a factor in its decision to discontinue using the CEXEC program. Although ERA's letter noted that some of the imprecision in its regulations had been alleviated by court decisions and policy determinations, it did not discuss the extent to which this had occurred. Rather, ERA used two examples to explain how imprecise regulations precluded it from identifying overcharged customers as determined by using the CEXEC program.

In the first example, ERA said that its regulations allowed two acceptable, yet mutually exclusive, approaches for remedying the same pricing violation. ERA noted that OHA issued orders requiring that both approaches be used in what seemed to be similar cases, thus making it difficult for ERA to determine which approach to use in calculating customer-specific overcharges.

Because this example is based on OHA orders, we discussed it with the Director of OHA's Office of Legal Analysis. He said that the situation was not as serious a problem as described in ERA's response. He explained that the approach chosen by OHA to remedy these cases, which involved the classification of purchasers, was based on their complexity.[3] (Purchasers are grouped in classes according to their buying characteristics.)

[3]Atlantic Richfield Co., 4 DOE ¶80,108 (1979) and Champlin Petroleum Co., 4 DOE ¶80,101 (1979).

In one of the cases, involving four classes of purchasers, OHA ordered the most often used remedy, which required price calculations for each class of purchaser. In the other case, one purchaser was incorrectly classified out of a very large group of purchasers. To determine the refund amount, OHA ordered that prices be calculated for this purchaser alone rather that the entire class of purchasers. No change was made for the many others because the single purchaser was the only one significantly affected by the change in classification. According to OHA's Director, ERA could use the complexity of a case as a guide in choosing the most appropriate method of calculating overcharges.

In any event, this example deals only with the problem of choosing the appropriate method for calculating overcharges. Both CEXEC and ERA officials told us that the CEXEC program could calculate the overcharges using either approach. Thus, it is not apparent to us how this situation would have led to ERA's decision to terminate the CEXEC contract.

The second example concerns the extent that the regulations contain sufficient detail for ERA to match overcharges with specific customers. To identify these overcharges, ERA must determine the allowable price increases for each product sold. However, ERA said that the level of detail prescribed by the regulations is such that it can only match overcharges with specific customers for certain special refinery products and then only for limited time periods. Specifically, this includes gasoline between 1973 and 1977, diesel and heating oil between 1973 and 1976, and jet fuel between 1976 and 1979.

As discussed on page 2, the CEXEC program was specifically designed only for special refinery products. In our discussions with an ERA Dallas Support Office official, he acknowledged that this limitation was not a reason for ERA's decision to discontinue using the CEXEC program. While our earlier work[4] indicated that there were problems with imprecise regulations, neither ERA's letter nor discussions with ERA officials provided us with any further information on how these problems limited the usefulness of the CEXEC program.

[4]Chapter 3 of our report entitled Department of Energy Needs to Resolve Billions in Alleged Oil Pricing Violations (EMD-81-45, Mar. 31, 1981) discusses ERA's difficulties in enforcing oil pricing regulations.

Availability of Adequate Input Data

Another reason ERA gave for not using the CEXEC program concerned the lack of refinery records for determining overcharged customers and calculating the overcharges. Even when data records were available, ERA said it was required to make various data adjustments because refiners' computerized records were incomplete. Although ERA could not supply us with evidence to indicate the magnitude of these problems, ERA's Dallas Support Office officials told us that these problems were widespread. CEXEC officials agree that these data adjustments did occur, but question whether they occurred frequently enough to be considered a problem.

According to ERA, refiners' sales records on an individual transaction basis were often not available for determining overcharged customers. For example, ERA said that some of the refiners' computer tapes used for storing sales data were lost or had physically deteriorated to the point that they could not be read. Although the letter did not specifically identify how many refiners had inadequate records of sales data, ERA officials said that some necessary information was missing for each refiner.

Both CEXEC officials and a former ERA Dallas Office Deputy Director agree that there were problems in obtaining adequate and complete sales records from the refiners. As shown in appendix I, CEXEC noted that in five major refiner audits,[5] significant data problems prevented any detailed computerized audit work. CEXEC also noted that data problems limited the scope of computerized audits for four other major refiners.[6] These problems included the lack of automated data, the lack of transaction-specific data, or the lack of the refiner's cooperation in providing data.

In addition, ERA's response said that it had difficulty using the refiner's data that were available. For example, problems with sorting customers into their appropriate categories and assigning product prices were often encountered because of refiners' inconsistency in assigning customer identification codes and recording invoice dates, rather than sales dates, on company tapes. Because of these problems, ERA made adjustments for the missing or questionable sales transaction data. Although the adjustments seemed reasonable to those conducting the audits, ERA officials said that they were concerned about the accuracy of the CEXEC

[5]Cities Service, Pennzoil, Phillips, Tenneco, and Texaco.

[6]Agway, Amoco, Crown, and Sun.

program's results when the results were based on ERA's audit adjustments.

According to CEXEC officials, however, the adjustments were not a problem. When this occurred, they said that they would trace corrected invoices to the sales that were being adjusted, and if data were missing or obviously in error, the refiner would provide the data needed to make adjustments. These officials agreed that their program may not have been able to accurately sort customers into the proper categories or assign correct prices to 100 percent of the customers listed on the tapes. They believed, however, that their program assigned correct prices to more than 95 percent of such customers, which they believe was very good and better than could be achieved by any other means. However, the CEXEC officials could not provide documentation supporting their statements.

According to ERA, another problem concerned ERA's extrapolation of data developed in sample test months to the entire period being audited. When these extrapolations were necessary, ERA questioned the CEXEC program's ability to accurately identify individual overcharges. ERA Dallas Support Office officials said, however, that such sampling and extrapolation were not used for every issue in every audit. They explained that the extent to which ERA used sampling and extrapolation depended on a number of factors including (1) the volume of data involved in auditing a particular issue, (2) the thoroughness of ERA's audit, which is dictated by both the time available to do the audit and the availability of data, and (3) the thoroughness of any company-conducted data analysis made in response to ERA allegations. If it was practical for ERA to audit on a month-to-month basis, it did. If it was not practical, ERA sampled and extrapolated the sample data to the entire audit period.

The President, CEXEC, Inc., stated that, overall, neither extrapolation nor any other data problems would have prevented CEXEC from using its program if (1) companies had reliable computerized sales records, (2) sufficient time were allowed for the audit, (3) the oil company generally cooperated with the audit, and (4) ERA provided sufficient funds. ERA's Dallas Support Office officials agreed that the software could be operated given these circumstances. However, they questioned whether refiners' sales data were reliable enough to use in calculating customer-specific overcharges. Neither CEXEC nor ERA officials could identify the extent that these problems compromised the program's results.

CEXEC Program May Not Identify Harmed Parties

ERA's letter points out that the usefulness of the CEXEC program is limited because it may not necessarily identify the parties harmed by the overcharges. ERA said that it has no practical way of determining whether those customers identified by the CEXEC program were harmed or passed on the overcharges in their sales to subsequent customers. As discussed on page 2, the CEXEC program was designed to identify customers overcharged by the refiners. We agree that these customers may not, in all instances, be the harmed parties. However, as a first step in the difficult process of identifying harmed parties, the universe of overcharged customers should be defined.

To illustrate the potential magnitude of its point, ERA said in its November 6, 1984, response that major refiners typically sold over 70 percent of their diesel fuel and as much as 90 percent of their gasoline to resellers, retailers, or even other major refiners. We asked ERA officials if the percentages were representative and what was their source. According to ERA Dallas Support Office officials, these percentages were determined from an audit of Mobil and do not necessarily represent percentages that would be representative of all major refiners' sales. This qualification, however, was not contained in ERA's letter.

We also discussed this issue with OHA's Deputy Director, Office of Legal Analysis, to determine whether OHA had developed any data on refiners' sales of gasoline and diesel fuel to resellers. He said that OHA had not developed such data, but referred us to a publication by Energy's Office of Competition[7] that showed that the share of gasoline volume distributed through resellers increased from 36 to 52 percent from 1972 to 1980. The remaining 64 to 48 percent was distributed through a more direct sales network thus easing the problem of identifying harmed parties. The Office of Competition's published data on gasoline sales to resellers (36 to 52 percent) is significantly lower than the 90 percent cited in DOE's response.

Nature of Negotiated Settlement

ERA's letter said that the nature of the negotiated global settlement process limited the usefulness of the CEXEC program. ERA negotiates global consent orders to avoid the costs and time of litigation that could result from prosecuting refiners for alleged civil violations and when, in ERA's judgment, it is in the public interest. In negotiating a global settlement,

[7]Deregulated Gasoline Marketing, Consequences for Competition, Competitors, and Consumers, U.S. Department of Energy, Assistant Secretary for Congressional, Intergovernmental and Public Affairs, Office of Competition, Mar. 1984, p. iii (DOE/CP-0007 DRAFT).

ERA and the major refiners agree to a dollar amount of settlement without necessarily agreeing on the exact reasons for that dollar amount. According to both ERA and OHA officials, the global consent orders that result from these settlements prevent them from using the transaction-specific detail provided by the CEXEC program. The objective of a global settlement—to agree on the total amount of settlement without any admission of guilt for violating regulations—is different from the objective of the CEXEC program—to identify specific amounts of overcharges for specified customers as a result of specific violations.

According to both ERA and OHA officials, the terms of the global consent orders precluded them from using customer-specific information from the CEXEC program to distribute refunds to overcharged customers in cases settled by global consent orders. In these agreements, the existence of actual overcharges has not been established.

Because a global consent order is a general settlement, and not based on specific amounts of overcharges, information about these overcharges—such as that identified by the CEXEC program—is not included in a global consent order or used as a basis for refunds. Nevertheless, ERA acknowledged that the results of the CEXEC program were valuable during the settlement process in that they "got the refiners' attention" concerning the magnitude of potential violations. As a result, refiners became more amenable to exploring ways to resolve areas of noncompliance. ERA's letter did not discuss the significance and value of using the program for these purposes.

CEXEC officials also illustrated where they thought its program might be useful in actions leading up to a global consent order. For example, CEXEC used summary sales information to estimate the amounts of overcharges for a particular refiner. This information, according to an ERA Dallas Support Office official, was used to prepare a notice of probable violation for the refiner.

Cost of Maintaining CEXEC Contract

Although not highlighted as a reason in its November 6, 1984, letter, ERA headquarters' officials told us that the CEXEC contract's cost also affected the decision to discontinue using the program. In about 4 years, ERA had expended over $7.5 million on the contract. ERA could not provide us with any specific information concerning the cost of continuing

CEXEC involvement with refiner audits. Based on work done for an earlier report to you,[8] the cost of the contract could have been an important consideration for discontinuing the use of the CEXEC program.

As previously reported to you, funding for compliance audits had been greatly reduced in fiscal year 1982, when ERA ended the CEXEC contract. As stated in our April 1984 report, the proposed fiscal year 1982 budget for ERA's compliance program was underestimated when compared with the resources needed to adequately meet projected workloads. For that year, the Office of Management and Budget had proposed reducing ERA's compliance budget from $46 million to $12 million. Also, ERA's budget request as submitted to the Congress neither specifically requested funding for the CEXEC contract nor discussed what had been done to date under the contract. The Congress disagreed with the severity of the proposed reduction and appropriated $33.6 million.

Conclusions

Based on our evaluation of ERA's reasons for terminating the CEXEC contract, we believe that the first reason—imprecise pricing regulations—was not justified by the information we obtained. ERA was unable to provide us with complete documentation to support its other four reasons. In addition, our interviews with ERA, former ERA, OHA, and contractor officials disclosed significant differences of opinion on whether the computer program could accurately identify overcharged customers. Consequently, we were unable to determine whether ERA had adequate justification for discontinuing its use of the contractor-developed program. In addition, based on our previous work, it appears that the cost of maintaining the contract was an important reason for its termination.

[8]Improvements Needed in the Department of Energy's Petroleum Pricing and Allocation Compliance Program (GAO/RCED-84-51, Apr. 18, 1984), p.7.

As arranged with your office, unless you publicly announce its contents earlier, we plan no further distribution of this report until 30 days from its publication date. At that time, we will send copies to the Secretary of Energy; the Director, Office of Management and Budget; and interested congressional committees. We will also make copies available to others upon request.

Sincerely yours,

J. Dexter Peach
Director

CEXEC Efforts at the Major Refiners

Major refiner[a]	Feasibility studies	Computerized audits	Problems with performing computerized audits
Agway[b]	Yes	Yes	Lack of automated sales records limited detailed audits
Amerada Hess	Yes	Yes	Audit initially delayed due to lack of cooperation
American Petrofina, Inc. (FINA)	Yes	Yes	Missing selected months of data
Amoco	Yes	Yes	Lack of automated sales records limited audits to verifying refiner's submissions using summarized data
Arco	Yes	Yes	Availability of post-1976 data limited
Ashland	No	No	No CEXEC involvement
Champlin	Yes	Yes	Time constraints
Charter	No	No	No CEXEC involvement
Chevron	Yes	Yes	Some software problems detected and corrected
Cities Service	Yes	No	Lack of cooperation in providing data prevented detailed audit work
Clark[b]	No	No	No CEXEC involvement
Coastal	No	No	No CEXEC involvement
Continental Oil Company (Conoco)	Yes	Yes	Progress slowed by access and data problems
Corco	No	Yes	Time constraints
Crown[b]	Yes	Yes	Lack of automated sales records limited detailedaudits
Exxon[b]	Yes	No	ERA did not request audit applications
Farmland	No	No	No CEXEC involvement
Getty/Skelly	No	No	No CEXEC involvement
Gulf	Yes	Yes	Unknown[c]
Kerr-McGee	No	Yes[d]	Input data errors found and corrected
Koch	No	Yes	Unknown[c]
Marathon[b]	Yes	Yes	Time constraints
Mobil	Yes	Yes	None identified
Murphy[b]	No	No	No CEXEC involvement
Pennzoil	Yes	No	Lack of automated data prior to 1976 prevented detailed audits

Major refiner[a]	Feasibility studies	Computerized audits	Problems with performing computerized audits
Phillips	Yes	No	Lack of automated sales records prevented detailed audits
Shell[b]	Yes	No	ERA did not request audit applications
Sohio	Yes	No	ERA did not request audit applications
Sun	Yes	Yes	Significant data problems limited detailed audits
Tenneco	Yes	No	Lack of customer-specific sales data prevented detailed audit work
Tesoro[b]	Yes	Yes	Sales data not automated for the base period
Texaco[b]	Yes	No	Lack of customer-specific sales data prevented detailed audit work
Tosco	No	No	No CEXEC involvement
Union	Yes	Yes	Unresolved audit issues, such as class of purchaser definition, caused significant delays

[a]Thirty-four major refiners are listed. Because the thirty-fifth, Energy Cooperative, only made sales to its owners, any overcharges would have been borne by the owners themselves.

[b]ERA has not entered into a global consent order with these companies.

[c]The source document did not discuss CEXEC's efforts at this refiner.

[d]Because Kerr-McGee had previously agreed to provide refunds to its customers, CEXEC involvement consisted of developing a refund monitoring system.

Source: CEXEC, Summary Report of Computer Assisted Audit Support for Office of Special Counsel, Economic Regulatory Administration, U.S. Department of Energy, May 1982.

Objectives, Scope, and Methodology

In response to a June 12, 1984, request from the Chairman, Subcommittee on Oversight and Investigations, House Committee on Energy and Commerce, and as agreed with his office, we reviewed ERA's reasons for no longer using the CEXEC program to determine customers overcharged by the major oil refiners. These reasons were outlined in ERA's November 6, 1984, letter to the Chairman.

We conducted our work at ERA and OHA headquarters in Washington, D.C., and at ERA's Dallas Support Office in Texas. At ERA, we met with officials who had prepared the November letter and had been involved in the decision to stop funding the CEXEC contract. These officials included the Special Counsel and the Director, Office of Enforcement Programs in Washington, D.C., and the Director, Office of Field Operations and the Manager of Computer Support in Dallas. We discussed with these officials the difficulties of identifying specific harmed customers, the capabilities and usefulness of the CEXEC program, and the documentation supporting ERA's response to the Chairman.

At OHA, we met with the Director and Deputy Director of the Office of Legal Analysis. Our discussions dealt with (1) how OHA identifies harmed parties, (2) the extent to which it relies on ERA's compliance audit data, and (3) the potential usefulness of the CEXEC program to identify harmed parties.

We also interviewed the President and Vice-President of CEXEC, Inc., and the former Deputy Director, Refiner Pricing Division, ERA's Dallas Support Office, who had used the CEXEC program during four audits. We asked the CEXEC officials about the capabilities of their program and the results of their work for ERA. We also discussed the scope of problems with inaccurate and incomplete data and CEXEC's efforts to resolve them. We discussed with the former Deputy Director his impressions of the CEXEC program's capabilities and the problems associated with its use.

We reviewed ERA files concerning the CEXEC contract, including monthly status reports. We also obtained reports concerning CEXEC's efforts from both CEXEC and ERA. These reports were useful in understanding the scope of work performed by CEXEC. Although some of the reports confirmed the existence of problems with running the computer program, they did not include sufficient information for us to determine how these problems ultimately affected the completeness and accuracy of the program's results.

We relied on oral evidence in this review. The lack of supporting documentation was illustrated by ERA's reliance on staff recollections to assemble its November 6, 1984, response. Employees of ERA's Dallas Support Office who had worked on refiner cases using the CEXEC program and who were still with ERA, met to recall what was done on each of the relevant audits. Based on their recollections and a search of workpaper files, a report was prepared to answer the Chairman's request. ERA's response consisted of this report, an explanation of CEXEC contract tasks, two cover memos—one from the Director of Field Operations and one from the Special Counsel—and a transmittal letter signed by the Administrator.

ERA Dallas Support Office officials were unable to provide documentation from their files to support the problems discussed in their report. Without such documentation, we had to rely on discussions with current and former ERA officials and CEXEC officials to attempt to determine the validity of ERA's position that the CEXEC program could not be used to identify overcharged customers.

During our review, the former Dallas Support Office Deputy Director referred us to ERA memorandums and computer runs that might support his contention that the program could identify overcharged customers. However, ERA could not locate these documents. DOE's Inspector General is currently reviewing ERA's Dallas Support Office recordkeeping practices.

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