

**DOCUMENT RESUME**

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Proposed "Legislative Branch Disclosure Act of 1977": H.R. 7401. June 2, 1977. 10 pp. + 2 enclosures (12 pp.).

Testimony before the House Select Committee on Ethics; by Elmer B. Staats, Comptroller General.

Issue Area: Accounting and Financial Reporting (2800).

Contact: Office of the Comptroller General.

Budget Function: General Government (800).

Organization Concerned: Congress.

Congressional Relevance: House Select Committee on Ethics.

Authority: H.R. 7401 (95th Cong.). H. Res. 287 (95th Cong.). S. 555 (95th Cong.). S. Res. 110 (95th Cong.).

The proposed "Legislative Branch Disclosure Act of 1977" should include a system of enforcement, as well as the strong code of conduct and public financial disclosure, if the total process is to be effective. This is necessary in order to gain the respect and confidence of the American public and to deal effectively with conflicts of interest.

Findings/Conclusions: The bill would require financial disclosure statements to be filed by Members of Congress, candidates for Congress, officers of either House of Congress, and certain individuals employed by members or committees of either House of Congress. It would assign the enforcement responsibility to the Department of Justice and does not put auditing responsibility on GAO, a situation potentially threatening to the special relationship between GAO and Congress. Recommendations: The entire auditing responsibility should be placed with the Oversight Committee, assisted either by private auditors or by staff on assignment from the Internal Revenue Service or GAO. Certain privacy safeguards should be included in the disclosure process. The term "principal assistant to a Member or officer" should be further clarified. The Attorney General should have the authority to investigate allegations of noncompliance on his own initiative. (SC)

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FOR RELEASE ON DELIVERY  
Expected at 9:30 a.m. EST  
June 2, 1977

STATEMENT OF ELMER B. STAATS  
COMPTROLLER GENERAL OF THE UNITED STATES  
BEFORE THE  
HOUSE SELECT COMMITTEE ON ETHICS  
ON  
H.R. 7401 - LEGISLATIVE BRANCH  
DISCLOSURE ACT OF 1977

Mr. Chairman and Members of the Committee:

I appreciate your invitation to appear before your Committee today to discuss our views on H.R. 7401, the "Legislative Branch Disclosure Act of 1977." This bill would require financial disclosure statements to be filed by Members of Congress, candidates for Congress, officers of either House of Congress, and certain individuals employed by Members, or committees of either House of Congress.

The purpose of H.R. 7401 is to promote confidence in public officials through full disclosure of their personal financial status. The Senate and House have made public disclosure the essential ingredient in their new codes of conduct. We fully believe that, in addition to a strong code of conduct and public financial disclosure, there must be a system of enforcement to help insure the effectiveness of the total process. This is necessary to gain the respect and confidence of the American public and to deal effectively with conflicts of interest.

With regard to appropriate enforcement mechanisms, we are pleased that neither H. Res.287 nor this bill give GAO responsibility to audit disclosure statements of Members or employees of Congress. As you know, other bills would place the audit responsibilities on the General Accounting Office. I am deeply concerned about the audit role GAO is being asked to play under S.Res.110, and under S.555 should it be enacted into law.

S.Res. 110 is strictly internal in nature and not having the force and effect of law, passed for the purpose of creating a Code of Official Conduct for members, officers and employees of the Senate. Therefore should S.555 or E.R. 7401 be enacted as a law, S. Res. 110 would in effect be repealed, modified, or otherwise amended only to the extent it conflicts with either piece of legislation. In the case of H.R. 7401, it does not appear to conflict with S. Res.110 as it relates to audits by GAO. In our opinion, GAO would still be required to audit Members and employees of the Senate unless language is provided in H.R. 7401 to exclude such audits by GAO.

On several past occasions I have opposed giving audit responsibility of this type to the GAO. Even though the Senate passed S.Res. 110 on April 1, my views have not changed. Most recently in my May 5, 1977, testimony on S. 555 before the Senate Committee on Governmental Affairs, I strongly emphasized that

requiring GAO to audit the disclosure statements of Members and employees of Congress could place GAO in a most difficult position in view of our day-to-day dealings with these same Members and employees. I fully believe that giving GAO audit responsibility over Members and employees of Congress could sow seeds of friction and distrust, and develop an adversary relationship with these individuals which could do great damage to the overall effectiveness of the GAO by endangering the close relationship which GAO must have with Members, committees, and staffs of the Congress.

Our role is that of an oversight arm and an evaluator of executive branch programs for the Congress; not an oversight agency of the Congress. I do not believe that audit of the financial transactions of individual Members of Congress is consistent with this role.

I am attaching to this statement copies of letters (Attachment I) outlining the reasons why I feel that this action is unwise, particularly since good alternatives are available which do not raise the same kind of issues which I foresee will arise as the result of GAO's auditing of these statements.

Audit responsibility as provided for under S.555 would require that the Comptroller General, to the extent practical, pattern such audits of the disclosure statements after the

audit of Federal income tax returns presently performed by Internal Revenue Service. Such audits as best we can determine would generally include

- a review of the reporting individuals Federal income tax return.
- A review of other supporting documentation the auditor may request after consultation with the respective supervising ethics offices in the House or Senate.
- No review to clarify or certify the accuracy of every figure on the statement.
- A review to spot check the accuracy and completeness of the statement but in the final analysis the auditor may accept the figure on the statement unless in his review a doubt is raised from the statement itself.

Such audits are different and distinct from a review of a disclosure statement to determine whether the statement reveals possible violations of applicable conflict of interest laws or regulations. It is intended that this latter review be performed by the respective supervising ethics office in the House and Senate.

The audit contemplated for GAO is to be concerned only with the "completeness and accuracy" of the information disclosed on the statement and not whether the information which is disclosed in any way indicates a conflict.

The committee report on S.555 defines the scope of GAO audit expected under the bill. ". . . the Comptroller General is directed to conduct, on a random basis, a sufficient number of audits in order to monitor the accuracy and completeness of the financial disclosure statements." At the same time the Committee directed that that ". . . the General Accounting Office must be given the total independence and latitude necessary to conduct credible, independent audits which will have the respect of the American public." Nevertheless this latitude is circumscribed in several ways as described in Attachment II.

However, it seems to me that it is inevitable that there will be allegations and charges that statements filed by a Member are incomplete or inaccurate, in which the accuracy and probity of the Member's statement will come into question in a public way. This could place the GAO in a difficult position explaining why it does not investigate these charges if the supervising ethics office does not agree that these charges should be investigated.

As you also know, the GAO does extensive work for individual Members as well as committee chairmen at their request. It is essential that this relationship be one of mutual confidence if our work is to be most effective. The Congress itself would be the loser if this relationship were to be endangered through friction, distrust, and an adversary relationship between the GAO and Members of Congress. Potentially, it could do great damage to our overall effectiveness.

H.R. 7401 takes a different approach to the objective of securing public confidence in the financial disclosure system applicable to the legislative branch. This bill establishes a combination of civil and criminal penalties for the willful, non-filing or the willful falsification of information in a required disclosure statement. The bill assigns the enforcement responsibility to the Department of Justice. The question of the most appropriate sort of enforcement arrangement is one that the Congress must ultimately determine. However, the approach represented by H.R. 7401 constitutes a substantial improvement from the standpoint of the General Accounting Office. It excuses us from attempting to discharge faithfully and fully a duty which would inevitably introduce stresses into our unique relationship with the Congress.

We are not certain that the degree of public confidence which which GAO participation is apparently intended to provide would be be worth the price, particularly when the audit is not to be extensive--with reliance being placed on the data submitted and no further action taken unless reasonable doubt as to the accuracy of the information is raised based on the data as reported.

I have great difficulty understanding how as a practical matter, we can certify as to the completeness and accuracy of a financial statement simply by reviewing it as submitted. Such a review would not disclose instances where financial relationships are not disclosed or where the amounts so disclosed may be inaccurate.

Under these circumstances, I suggest that the entire responsibility be placed with the Oversight Committee, assisted either by private auditors or by staff on assignment from the IRS or the GAO. This would avoid the inevitable confusion of having the responsibility divided between the Oversight Committee and the GAO as contemplated in S.555.

BALANCING PRIVACY CONSIDERATIONS  
WITH PUBLIC DISCLOSURE

Whatever system the Congress may finally adopt, the Congress should continue to balance conflict-of-interest and public disclosure concerns with the rights of individuals to privacy.



Obviously, this Committee faces a difficult dilemma in seeking to accommodate the public policy considerations underlying requirements for public disclosure of personal financial information and the right of personal privacy. Here the primary concern is promoting confidence in public officials through a code of ethics and full disclosure of their personal financial status. Aside from any philosophical or ethical objections which might be voiced against such disclosure, there are difficult problems that need to be considered-- problems which, to our mind, are avoidable without undermining the overall objective being pursued.

We believe that certain safeguards need to be built into the disclosure process. Prior to inspecting or receiving a copy of report, we believe the requestor should be required to present a written request giving his name; address; names and addresses of the persons or organizations, if any, on whose behalf he is making the request; and the intended use of the financial report.

This information would be great assistance in carrying out certain other provisions which should be included in section 305(b) of this bill that would make it illegal for any person to inspect or obtain a copy of any report

- (a) for any unlawful purpose;
- (b) for any commercial purpose;

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- (c) to determine or establish the credit rating of any individual; or
  - (d) for use directly or indirectly in the solicitation of money for any political, charitable, or other purpose.

The Attorney General should also be authorized to bring a civil suit against any person who inspects or obtains such reports for any of these purposes.

#### Other Matters

Under section 2, persons covered by H.R. 7401 include each "principal assistant to a Member or officer." However, under section 8, no definition is provided as to the meaning intended by this phrase. It is conceivable that this language could be construed to include virtually anyone employed in a Member's office. We believe some clarification is necessary, particularly in view of the \$25,000 threshold established by H.Res. 287 and S.Res. 110.

With respect to Section 7B, we read this provision to mean that the Attorney General may bring a civil action in any appropriate U.S. District Court against any individual who falsifies or fails to file a report and that the Attorney General may either act on his own or on the basis of referrals from the

Committee on Standards of Official Conduct of the House of Representatives and the Select Committee on Ethics of the Senate. We believe that it is important that the Attorney General have the authority to investigate allegations on his own initiative.

This concludes my statement and I will be happy to respond to any questions.



Attachment I

Attachment I

COMPTROLLER GENERAL OF THE UNITED STATES  
WASHINGTON, D.C. 20540

B-130961

SEP 27 1976

The Honorable Peter W. Rodino  
Chairman  
Committee on the Judiciary  
House of Representatives

Dear Mr. Chairman:

The Subcommittee on Administrative Law and Governmental Relations of the House Committee on the Judiciary has reported H.R. 3249, as amended, for full Committee action. This legislation would establish a financial disclosure system for top-level officers and employees of the three branches of the Federal Government.

I am strongly opposed to certain aspects of the bill as reported by the Subcommittee. The bill would place the General Accounting Office in an operational role which is inconsistent with our basic role of audit and evaluation. I believe that the responsibility for administering the system of financial disclosure should not be placed with the Comptroller General or in the General Accounting Office but should rest with the respective branches of Government.

The Congress has long looked to GAO to provide objective information and evaluations of how well legislation is being implemented by the executive agencies and to provide it with suggestions for how these programs could be more economical, more efficient, and more effective. Our role is that of an evaluator rather than being responsible for carrying out programs.

My concern with respect to placing the responsibility in the General Accounting Office for administering the financial disclosure requirements involving members of Congress is similar to the concern which I expressed when the Congress was considering proposals to place responsibility in GAO for administering congressional campaign financing. I indicated at that time that I felt that placing this responsibility in GAO held in it the seeds of friction and distrust which could do great damage to the overall effectiveness of the Office.

We endeavor to remain completely nonpartisan and free from any type of political influence in carrying out the functions vested in our Office. While the enactment of the bill would not in and of itself involve our Office directly in partisan matters, we are fearful of being placed in a position in which we could easily be criticized, however unjustly, of being improperly influenced by such considerations.

I have attached to this letter a draft of proposed legislative language which is similar to H.R. 3249, as amended, except that it would among other things:

- require financial disclosures only from the top-level officials of Government;
- place administration in the respective branches of Government;
- require public disclosure only when there is a showing of a conflict of interest or an apparent conflict of interest; and
- require audit by the Comptroller General on a random basis.

I strongly urge that consideration be given to amending H.R. 3249, accordingly.

Sincerely yours,

(Signed) ELMER B. STAATS

Comptroller General  
of the United States

Enclosure

COMPTROLLER GENERAL OF THE UNITED STATES  
WASHINGTON, D.C. 20548 -



JAN 28 1977

The Honorable Walter F. Mondale  
President of the Senate

Dear Mr. President:

Several bills have been introduced in the Congress to establish a code of ethics and require financial disclosure. To cite a few, see H. R. 1, H. R. 9, and S. 290, of the 95th Congress. The bills both in this and the last session would place the administrative responsibility, the receiving of reports, and investigative functions relating to financial disclosure in the Comptroller General of the United States. In the past I have expressed my concern and opposition to such proposals. I now reiterate my strong opposition to these aspects of the bills and emphasize the serious repercussions they would have on the General Accounting Office (GAO) if enacted.

RESPONSIBILITY FOR ADMINISTRATION

The bills would place the General Accounting Office in an operational role which is inconsistent with its basic role of audit and evaluation. I believe that the responsibility for administering the system of financial disclosure should not be placed with the Comptroller General or in the General Accounting Office.

The Congress has long looked to GAO to provide objective information and evaluations of how well legislation is being implemented by the executive agencies and to provide it with suggestions for how these programs could be more economical, more efficient, and more effective. Our role is that of an evaluator rather than being responsible for the administration of Federal programs.

My concern with respect to placing the responsibility in the Comptroller General for administering the financial disclosure requirements involving members of Congress is similar to the concern which I expressed when the Congress was considering proposals to place responsibility in GAO for administering congressional campaign financing. I indicated at that time I felt that placing this responsibility in GAO held in it the seeds of friction and distrust which could do great damage to the overall effectiveness of the Office.

We endeavor to remain completely nonpartisan and free from any type of political influence in carrying out the functions vested

In our Office. I do not believe that oversight and investigation of the financial transactions of individual members of Congress is consistent with our role as a nonpartisan arm of the Congress, called upon for help daily by committees and members of Congress. Roughly one-third of our entire work now originates with committees or with individual members of Congress.

I recommend most strongly, therefore, that the responsibility for administering a system of financial disclosure not be placed on the Comptroller General or in the General Accounting Office. Moreover, as stated above, placing the responsibility for administering financial disclosure, particularly as it refers to financial disclosure problems of members of the Congress, could potentially do great damage to the overall effectiveness of the General Accounting Office and endanger the close relationship which this Office must have with members and committees of the Congress.

We think there is much to be said for the creation by statute a Commission on Ethics and Financial Disclosure to be responsible for recommending consistent procedures for implementing, administering, and investigating ethical conduct and the financial disclosure system, and for rendering formal advisory opinions and counsel on potential conflict-of-interest matters. The General Accounting Office could then be given specific responsibility for maintaining oversight of these systems.

We believe that if disclosure reports were filed with such Commission, and a copy with individual agencies, the objectives sought could be achieved with minimal disruption and costs and could be merged with existing systems in each branch. Such a system would also enable the responsible officers of each branch to review the reports to determine whether apparent or potential conflicts of interest occur with the employees' official duties. Such reviews are extremely important and are currently required to be performed by each agency in the executive branch. It is essential that the agency head continue to be held accountable for any questionable interests. Agency heads, also, are in a better position to know and to make judgments as to what specific financial interests an employee should not have, based on his current responsibilities.

#### BALANCING PRIVACY CONSIDERATIONS WITH PUBLIC DISCLOSURE

Obviously, the Congress faces a difficult dilemma in seeking to accommodate the public policy considerations underlying

requirements for public disclosure of personal financial information and the right of personal privacy which affects all of us. This dilemma is somewhat the same as is inherent in the public policy aims of the Freedom of Information Act and the Privacy Act of 1974--the one promoting openness in Government administration and the other carefully spelling out the basis upon which "private" information in the hands of the Government may be used and disclosed.

Here the primary concern is promoting confidence in public officials through a code of ethics and full disclosure of their personal financial status. Aside from any philosophical or ethical objections which might be voiced against such disclosure, there are difficult problems that need to be considered--problems which, to my mind, are avoidable without undermining the overall objective being pursued.

Provisions should be made to require notice to the individual involved that disclosure of his financial report has been made and to whom. I also believe the requestor should be required to state his intended use of the information in the file, and that both the identity of the requestor and his stated reason for the request should be made available to the public. I further believe the Congress might require the requestor to make a showing of a conflict of interest or potential conflict-of-interest situation concerning the official whose statement has been requested before the statement is released.

The legislation should authorize the administering agency to issue regulations limiting access to pertinent information in the context of these statements to a conflict of interest or potential conflict-of-interest situation (e. g., interests, gifts or other relationships of officials of the regulatory agencies in companies regulated or affected by their regulations).

With the above considerations in mind, there is enclosed for your consideration a draft bill (Enclosure A) which incorporates many features of the various legislative proposals introduced in the Congress, but with significant modifications. We are not necessarily endorsing all of the provisions of the draft bill. We believe, however, that there is merit in the concept of an independent Commission on Ethics and Financial Disclosure.

In the event Congress should not favor the establishment of a Commission on Ethics and Financial Disclosure we would recommend that legislation be enacted to place the primary responsibility on ethics and financial disclosure of the three branches of the



Federal Government in the Civil Service Commission, the Clerk of the House of Representatives, the Secretary of the Senate, and the Director of the Administrative Office of the United States Courts, respectively. To accomplish this concept there is enclosed for your consideration a draft bill (Enclosure B).

Sincerely yours,

(Signed) ELMER B. STALLS

Comptroller General  
of the United States

Enclosures



March 15, 1977

The Honorable Abraham A. Ribicoff  
United States Senate

Dear Abe:

As you know, I am deeply concerned about the role which the General Accounting Office is asked to play under Senate Resolution 110. I set forth my concerns in a letter to the President of the Senate on February 28 and Bob Keller, the Deputy Comptroller General, in my absence, reiterated these concerns on February 25 in a letter to Senator Gaylord Nelson.

In my opinion, the requirement that the GAO audit and investigate the financial statements of individual senators has within it the seeds of major damage in the effectiveness of GAO. Certainly, there will be press allegations and other charges with respect to the accuracy of these financial statements. It is inevitable that this will bring GAO in direct confrontation with senators as to the accuracy and integrity of their statements. Any differences resulting from an audit is bound sooner or later to become public information and could even subject the senator to severe penalties. Should this happen, it is inevitable that there will be charges that the GAO's actions were politically motivated or taken because of pressure from one source or another.

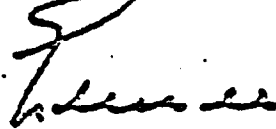
More and more the GAO is called upon to provide direct assistance to committees and members of Congress. About one-third of our work today is of this nature. GAO's effectiveness as an arm of the Congress is heavily dependent upon maintaining this close and supportive relationship. But, most importantly, GAO's effectiveness is dependent upon its maintaining a strict position of nonpartisanship and impartiality.

The Congress established the Federal Elections Commission to perform a very similar function to that contemplated for GAO in Senate Resolution 110 with respect to campaign financing. We believe that the Commission could logically undertake the responsibilities which have been placed upon the GAO in Senate Resolution 110. Alternatively, the Secretary of the Senate or the Senate Select Committee on Ethics itself could undertake these responsibilities.

I recognize that the Resolution was voted unanimously by the Special Committee and that the matter is scheduled for action this week in the Senate. Even so, I would hope that consideration could be given to these alternatives. Should the Resolution be passed as reported, I would appreciate your support in working out an alternative arrangement when the Senate and House Resolutions are enacted as a public law.

I know of your strong support of the GAO and feel equally as I do as to the importance of maintaining the credibility and the nonpartisanship of the work of the GAO.

Sincerely,



Elmer B. Staats



Attachment I  
COMPTROLLER GENERAL OF THE UNITED STATES  
WASHINGTON, D.C. 20548

ATTACHMENT I

E-130961.02

APR 25 1977

The Honorable Peter W. Rodino, Jr.  
Chairman, Committee on the Judiciary  
House of Representatives

Dear Mr. Chairman:

This refers to your requests for reports on two bills, H.R. 1 and H.R. 9, 95th Congress. These substantially identical bills have been introduced for the purpose of establishing systems of financial disclosure by officers and employees of the three branches of the Federal Government with the intent of eliminating conflicts of interest on the part of those required to disclose their income and assets as specified in the bills.

H.R. 1 and H.R. 9 were among bills discussed in my letter dated January 28, 1977, to the Speaker of the House of Representatives and the President of the Senate, copies of which were supplied to you at the same time.

I have reviewed my January 28 statement in considering our response to your request. Nothing has occurred or been brought to my attention since sending those letters to cause me to change my views on the merits of the proposals in any way.

For your ready reference, I enclose additional copies of my January 28, 1977, letter.

On April 1, 1977, the Senate adopted S. Res. 110, a resolution which contains, in a different form and with specific application to the Senate, many of the features which we find objectionable in H.R. 1 and H.R. 9. I strongly opposed the requirements of S. Res. 110 that this Office audit and investigate financial statements of individual senators and I made that opposition known to all who were in a position to change the terms of the Resolution. Unfortunately, that effort was not successful.

As you will recall, I attached to my letters of January 28 two drafts of suggested legislation to be considered as alternative measures designed to eliminate conflicts of interest. I enclose copies of those drafts with this report as well.

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One suggested draft bill proposes the establishment of a new Commission on Ethics and Financial Disclosure to administer a program similar to that envisaged by H.R. 1 and H.R. 9. This draft was introduced by Representative Schroeder as H.R. 3829 and has been the subject of hearings held by the Subcommittee on Employee Ethics and Utilization of the House Committee on Post Office and Civil Service on March 8, 22, 24 and 25.

The other alternative measure is a bill to place the primary responsibility for ethics and financial disclosure of the three branches of the Federal Government in the Civil Service Commission, the Clerk of the House of Representatives, the Secretary of the Senate and the Director of the Administrative Office of the United States Courts, respectively.

We remain of the opinion that either of these alternatives would be greatly preferable to the proposals of H.R. 1 and H.R. 9 to require administration of a financial disclosure system by the Comptroller General.

We stress, again, our strong feeling that the result of enactment of bills such as H.R. 1 and H.R. 9 would place the General Accounting Office (GAO) in an operational role which is inconsistent with our basic role of audit and evaluation.

Insofar as a disclosure system for Members of Congress is involved, I emphasize, again, our opposition to placing the responsibility for administering this in our Office. I sincerely believe that assumption of this responsibility by GAO will be detrimental to the excellent working relationships we have established with the Congress and will greatly weaken the overall effectiveness of this Office.

Sincerely yours,

SIGNED ELMER B. STAATS

Comptroller General  
of the United States

Enclosures



April 27, 1977

The Honorable Abraham A. Ribicoff  
United States Senate

Dear Abe:

As you know, I have been disturbed by the action of the Senate in placing in the GAO the responsibility for auditing the financial disclosure statements of members of the Senate and the senior staff members of the Senate. I outlined the reasons for my concern in my letter to you of March 15, commenting on the role the GAO would play under Senate Resolution 1. On March 21, you wrote me, indicating that you felt that it was necessary to retain this provision in the Senate Resolution and indicating that you would be glad to work with me to see if an alternative arrangement for auditing the financial disclosure statements could be worked out when the general subject of financial disclosure statements was brought up for legislation involving all three branches of the Government.

I now note in the Congressional Record of April 25 that you have introduced an amendment to S. 555 which would continue the responsibility of the Comptroller General for auditing the financial disclosure statements of members of the House and Senate as well as those of the President, the Vice President, the Civil Service Commission, and the Ethics Commissioners. I continue to believe very strongly that such an audit responsibility of statements of members of the House and Senate, if conscientiously administered could do irreparable damage to the effectiveness of the General Accounting Office over a period of time. The result could only mean confrontation between this Office and individual members of the House and Senate which could damage, if not destroy, the close relationship which we have attempted to build between this Office and the Congress.

I will be testifying on this legislation before your Committee on May 5 and will outline my views more fully at that time. However, I had hoped that we might explore an alternative with you prior to your coming to the conclusion that this responsibility must be placed in the GAO because it does seem to me that there are viable alternatives which would not suffer from the same difficulties which concern me with respect to the amendments which you have introduced. Should you feel that there is any value in discussing this matter in advance of the hearing, please give me a call.

Best wishes.

Sincerely,

Elmer B. Staats

cc: IAF, OCR  
Mr. Deabling  
✓ Mr. Fitzgerald

CONSTRAINTS OVER GAO AUDIT AUTHORITY

Excerpts taken from the Report of the Senate Committee on Governmental Affairs to accompany S.555 - Public Officials Integrity Act of 1977.

1. Constraint over the type of audit

"However, it is also essential that the Comptroller General consult with the respective supervising ethics offices in the Senate and the House of Representatives so that there is a clear understanding of the type of audit to be conducted." (p. 137)

2. Constraint over the number of audits of Congressional staff

"The number of audits which are sufficient to accomplish this task is to be determined by the respective supervising ethics office of the Senate and the House of Representatives in consultation with the Comptroller General." (p. 138)

3. Constraint over the issuance of subpoenas

"The Comptroller General will want the cooperation of the supervising ethics offices in obtaining subpoenas, when necessary." (p. 137)