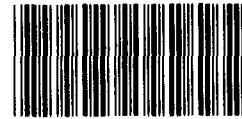


April 1990

INSPECTORS GENERAL

Establishment of the National Science Foundation's Office of Inspector General



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**Accounting and Financial
Management Division**

B-235163

April 10, 1990

The Honorable John Glenn
Chairman, Committee on Governmental Affairs
United States Senate

Dear Mr. Chairman:

The Inspector General Act Amendments of 1988 required the National Science Foundation (NSF) to establish an Office of Inspector General (OIG) and designated the National Science Board as the head of NSF for purposes of the act. In response to your request, we reviewed whether the Board is the appropriate designee to appoint and generally supervise the newly created NSF inspector general (IG), and whether the Board's resolution establishing and providing instructions to the IG was consistent with the IG act and 1988 amendments. We determined whether heads of 19 agencies with presidentially appointed IGs had issued written supervisory instructions similar to those approved by the Board. We also contacted seven presidentially appointed IGs to obtain their reactions to the Board's instructions.

Based on our review of the 1988 amendments and NSF's enabling legislation, we believe the Board's designation as the entity head required to appoint and generally supervise the NSF IG was reasonable.

The NSF Board's resolution establishing the agency's OIG sets forth supervisory instructions which define the IG's relationships with the Board, the Director, and the Congress. We found that (1) some sections of the Board's instructions violated or were inconsistent with the 1988 amendments and the IG act and (2) other instructions could be interpreted and implemented to restrict OIG activities. After our extensive discussions with NSF Board members and staff, the Board revised the instructions. We believe that the revised instructions are consistent with the IG act and the 1988 amendments and clarify the purpose of some of the instructions.

We found no evidence that heads of 19 agencies with presidentially appointed IGs had issued similar written guidance. Generally, the roles and responsibilities spelled out in the IG act have been accepted by the IG community as sufficient guidance for the IGs. The Board told us that it intended the supervisory instructions to serve as guidance for the OIG when the Board was not in session. The current Board and the IG are confident that the supervisory instructions will not be detrimental to the

OIG function. However, the instructions' impact on the independence and objectivity of the OIG is dependent on their interpretation and implementation.

In commenting on a draft of this report, the Chairman of the Board expressed the Board's agreement with our principal conclusions. The Inspector General did not provide written comments; however, she did provide technical comments, which were incorporated where appropriate.

Background

NSF was established by the National Science Foundation Act of 1950 as an independent agency of the executive branch. The act provides for a National Science Board, assigned the policy-making function, and a Director, assigned the administration of NSF. NSF's primary purpose is to promote the progress of science and engineering through the support of research and education programs. For fiscal year 1989, NSF's budget estimate was approximately \$1.9 billion with a staff of about 1,200 full-time equivalent employees.

The National Science Board is composed of 24 part-time members and the Director, an *ex officio* member. The members are appointed to 6-year terms by the President with the advice and consent of the Senate. The act provides that members be selected to represent the views of scientific and engineering leaders throughout the country. It also provides that members be selected on the basis of their distinguished service and eminence in the fields of basic, medical, or social sciences; engineering; agriculture; education; public affairs; or research management. The Board is required by statute to have a Chairman, Vice Chairman, and Executive Committee. It is authorized to appoint from among its members appropriate committees to assist in exercising the Board's statutory authority and functions. Currently, the full Board meets approximately seven times a year and has established three standing committees and several task-oriented committees.

The Director of NSF is also appointed to a 6-year term by the President with the advice and consent of the Senate and acts as NSF's chief executive officer. The Director is an *ex officio*, voting member of the Board and serves, by statute, as Chairman of its Executive Committee. The Director, in consultation with the Board, is responsible for formulating NSF's programs according to the policies set by the Board and for administering NSF in accordance with the NSF act, other provisions of law, and the powers and duties delegated to the Director by the Board.

Objectives, Scope, and Methodology

The initial objective of our review was to evaluate the organizational placement of NSF's newly mandated OIG to determine whether the National Science Board was the appropriate designee to appoint and generally supervise the IG. In subsequent discussions with your office, we agreed to evaluate the Board's resolution establishing NSF's OIG to determine if the resolution was consistent with the IG act and the 1988 amendments. We were also asked to determine whether heads of agencies with presidentially appointed IGs had issued supervisory instructions similar to those approved by the Board and to contact seven presidentially appointed IGs to obtain their reactions to the Board's instructions.

Our work at NSF entailed extensive interviews with key NSF personnel to obtain an overview of the organization and to gain a better understanding of the roles and responsibilities of those significantly involved in the audit and oversight functions. Our interviews included the Chairman and Vice Chairman of the Board, the Chairman of the Board's Committee on Audit and Oversight, the Director and Deputy Director of NSF, the NSF Inspector General, the Director of NSF's Office of Audit and Oversight, and officials of various staff offices.

We analyzed current and proposed policies for the auditing function at NSF and reviewed the Board's resolution establishing its new OIG for conformity with the requirements of the IG act and the 1988 amendments. However, because NSF's OIG is a new office, we did not evaluate its effectiveness or assess the oversight provided by a board that is not available on a daily basis.

To determine whether heads of agencies with 19 presidentially appointed IGs had issued written guidance for their IGs, we reviewed the agencies' implementing regulations in the Code of Federal Regulations and contacted selected OIGs to determine whether additional regulations or other guidance had been issued. In addition, we examined the IG act, the 1988 amendments, and their legislative histories to determine whether the National Science Board's instructions to NSF's IG complied with the IG act and the 1988 amendments. We also provided copies of the Board's March 17, 1989, instructions to the IGs at the Departments of Education, the Interior, Labor, Transportation, State, and Health and Human Services, and at the General Services Administration to obtain their reactions to the instructions.

We conducted our review from November 1988 to November 1989 in accordance with generally accepted government auditing standards. We

provided a draft of this report for comment to the Chairman of the National Science Board and to the NSF IG.

The Board's Appointment and General Supervision of NSF's Inspector General

The Inspector General Act Amendments of 1988 amended the IG Act of 1978 to create statutory IGs in 33 designated federal entities not previously covered by the 1978 act. The 1988 amendments contained provisions specifically applicable to the 33 designated federal entities and their IGs and also incorporated the provisions of the IG act governing the duties, responsibilities, and authorities of the presidentially appointed IGs. NSF is named as one of the 33 designated federal entities. The 1988 amendments designate the National Science Board as the entity head required to appoint and generally supervise the NSF IG.

The 1988 amendments require that IGs in the designated federal entities report to and be under the general supervision of the entity head. Except for NSF and the United States Postal Service, the head of a designated federal entity is defined as the person or persons designated by statute as the entity head or, if no such designation exists, the chief policy-making officer or board as identified in a list published by the Office of Management and Budget. The House Report on the 1988 amendments stated that for those entities headed by boards or commissions, the head should be the highest ranking official or officials at the policy-making level in the entity, rather than the chief executive officer.¹

NSF's enabling legislation, the National Science Foundation Act of 1950, does not designate a head for NSF. However, the legislation does assign NSF's policy-making function to the NSF Board and charges it with taking an active role in developing NSF's programs and operations. Thus, we believe the Board's designation as the entity head required to appoint and generally supervise the NSF IG was reasonable.

The Board's Resolution Establishing NSF's OIG

Prior to the 1988 amendments, NSF's audit function was performed by its Office of Audit and Oversight (OAO), consisting of about 20 individuals that reported to the Deputy Director on administrative matters and to the Director on substantive issues. OAO also kept the Board fully informed of its activities. Building on the existing organizational structure, the Board approved a resolution on February 10, 1989, redesignating OAO as NSF's new Office of Inspector General. With the exception of a

¹H.R. Rep. No. 771, 100th Cong., 2d Sess. 18 (1988).

program function and the four staff associated with it, all of OAO's existing functions, duties, personnel, and other resources were transferred to the OIG.

In preparing to establish the OIG, the Board assigned one of its three standing committees, the Committee on Audit and Oversight, to generally review the work of the OIG, receive routine reports from the IG, and supervise preparation of reports to the Congress required from the Board by the IG act. In its February resolution, the Board also designated the chairman of this committee as the IG's immediate supervisor and rating official for performance planning and appraisal. The resolution also instructed the NSF Director to provide the IG with any information, assistance, office space, equipment, or supplies that might be needed to discharge the OIG's responsibilities.

The Board's February resolution establishing the OIG included "General Supervisory Instructions for the NSF Inspector General," which instructed the IG (1) to carry out audits and investigations requested by the Director and to respond to the Director's priorities, except in cases where the IG believes it would interfere with other statutory duties, and (2) not to initiate contact with the Congress without prior approval, except for providing statutorily required reports.

We discussed the Board's instructions with NSF's new IG. The IG received the original instructions during her initial interview for the position and reached agreement with the selection committee on what the Board intended and how she proposed to implement each instruction. The IG also reached agreement with the Director as to their respective roles and responsibilities at NSF. The IG did not believe that the instructions would impinge upon her ability to carry out any of her duties and responsibilities.

We had concerns with the supervisory instructions, which we discussed on several occasions with NSF Board members and staff during the course of our review. The Board told us that it intended the supervisory instructions to serve as guidance when the Board was not in session. We informed the Board that we were not aware of any IGs having similar written guidance from their agency heads, and that we believed the instructions could impose restrictions on the IG's ability to independently and objectively manage the OIG. Specifically, we said that (1) some of the Board's instructions violated or were inconsistent with the 1988 amendments and the IG act and (2) other instructions could be interpreted and implemented to restrict OIG activities.

The Board's instructions governing the IG's relationship to the NSF Director violated the requirement in the 1988 amendments that the IG not report to, or be subject to supervision by, any officer or employee other than the head of the designated federal entity. Also, the instruction requiring the IG not to initiate contact with the Congress without prior approval was inconsistent with section 4(a)(5) of the IG act, which requires the IG to keep the Congress fully and currently informed.

We were also concerned that certain instructions had the potential for improperly restricting OIG activities, depending on how they were interpreted and implemented. For example, one of the instructions characterized the evaluation of scientific and technical merits of projects as the exclusive function of NSF management without explicitly recognizing any role for the OIG. While we agree that the judgment exercised in evaluating the scientific and technical merits of projects is normally outside the purview of the OIG, the OIG may assess the process for making and monitoring awards of scientific or technical projects to ensure compliance with laws, regulations, and agency policies and procedures.

After our discussions with NSF Board members and staff about our concerns, the Board revised its instructions on March 17, 1989, and then again on November 17, 1989. In its March revision of the instructions, the Board added language from the IG act and the 1988 amendments barring any NSF official from preventing or prohibiting the IG from initiating, carrying out, or completing any audit or investigation and modified existing language in the instructions (e.g., changing "The Board instructs" to "The Board expects"). (See appendix I for the complete text of the original February 10, 1989, version and the March 17, 1989, revisions.) We believe that the Board's November revision of the instructions is consistent with the IG act and the 1988 amendments and clarifies the purpose of some of the instructions. (See appendix II for the November 17, 1989, version.)

Although the Board has made revisions to the instructions, their impact on the independence and objectivity of the OIG is dependent on how they are interpreted and implemented. The Board and the IG are confident that the supervisory instructions will not be detrimental to the OIG function. The current Board, Director, and IG have apparently begun their association in an atmosphere of mutual understanding. However, this relationship could change if for no other reasons than (1) every 2 years one third of the Board members' terms expire and new members are appointed and (2) a new Director is appointed every 6 years. Thus, the

interpretation and implementation of the instructions could change and adversely impact the OIG function.

Presidentially Appointed IGS Have Not Been Issued Supervisory Instructions

We found no evidence that heads of 19 agencies with presidentially appointed IGS had issued written guidance similar to the NSF instructions. At some agencies, directives or orders reiterating the IG's authorities, duties, and responsibilities as specified in the IG act were published for the benefit of all agency personnel. At others, manuals developed by the OIG included procedures on how the IG planned to keep the agency head and the Congress fully and completely informed.

During the course of our review, we spoke with seven presidentially appointed IGS about NSF's supervisory instructions. The seven IGS we spoke to reviewed the March 17, 1989, version and were unanimous in their judgments that the Board's instructions were not in keeping with what the Congress intended when it passed the IG act. They stated that the tone and tenor of the instructions led them to conclude that the Board intended to control the IG and to restrict the IG's ability to freely carry out the statutory duties and responsibilities of the office. By imposing its wishes, the Board could severely limit the IG's ability to operate freely and independently, according to the IGS we interviewed.

Conclusions

Based on our review, we believe the 1988 amendment's designation of the Board as the entity head required to appoint and generally supervise the NSF IG was reasonable. NSF has established an OIG and appointed its IG as required by the 1988 amendments. However, our evaluation of the Board's resolution establishing its OIG raised legal concerns about its "General Supervisory Instructions for the NSF Inspector General." The Board subsequently issued revised instructions which are consistent with the IG act and the 1988 amendments and clarify the purpose of some of the instructions.

We found that no similar written guidance exists for the presidentially appointed IGS. Generally, the roles and responsibilities spelled out in the IG act have been accepted by the IG community as sufficient guidance for the IGS. The current Board and the IG are confident that the supervisory instructions will not be detrimental to the OIG function. However, the instructions' impact on the independence and objectivity of the OIG is dependent on their interpretation and implementation.

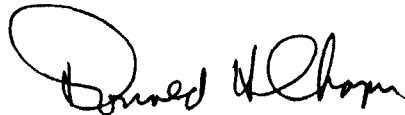
Agency Comments

We provided a draft of this report to the Chairman of the National Science Board and to the NSF IG. The Chairman provided written comments that stated the Board agreed with the principal conclusions in the draft report. (See appendix III.) The Inspector General did not provide written comments; however, she did provide technical comments, which were incorporated where appropriate.

Unless you publicly announce the contents of this report, we will not distribute copies until 15 days after it is issued. At that time we will send copies to the Chairman of the National Science Board, the NSF Inspector General, interested congressional committees, and other interested parties. Copies will also be made available to others upon request.

This report was prepared under the direction of John J. Adair, Director, Audit Oversight and Policy Issues, who may be reached on (202) 275-9359 if you or your staff have any questions. Other major contributors are listed in appendix IV.

Sincerely yours,



Donald H. Chapin
Assistant Comptroller General

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Abbreviations

IG	inspector general
NSF	National Science Foundation
OAO	Office of Audit and Oversight
OIG	Office of Inspector General

The National Science Board's Original Instructions and March 17, 1989, Revisions

The following is the text of the Board's original February 10, 1989, instructions. The revisions made on March 17, 1989, are indicated as follows: underlined text (exclusive of section headings) indicates deletions made to the original instructions, while **bold text** indicates additions to the original.

"General Supervisory Instructions for the NSF Inspector General"

Scope of responsibilities

1. The responsibilities of the NSF Inspector General shall be those established by the Inspector General Act of 1978, as amended.

2. **There is an inevitable overlap of the functions of the Inspector General with management analysis and program evaluation, and evaluation of the scientific or technical merits of projects, which are generally responsibilities of NSF management. Moreover, evaluation of the scientific and technical merits of projects is exclusively the function of NSF management, aided by external scientifically and technically qualified reviewers.** However, When in the course of carrying out audits, investigations, or other IG responsibilities the Inspector General comes across issues relating to management of, or scientific or technical aspects of, programs or projects, he or she is encouraged, continuing recent practice, to bring such issues to the attention of appropriate NSF managers.

Relations with National Science Board

3. The Inspector General and the Committee on Audit and Oversight (hereafter "the Committee") shall annually review the proposed audit plan for the coming year.

4. The Inspector General shall quarterly, or as close to quarterly as the Committee's meeting schedule permits, inform the Committee concerning work in progress and review with the Committee proposed changes in plans.

Independence of the Inspector General

5. **Neither the Board, the Director, nor any other NSF official shall prevent or prohibit the Inspector General from initiating, carrying out, or completing any audit or investigation, or from issuing any subpoena during the course of any audit or investigation.**

6. The Inspector General shall inform the Committee about any failure by anyone at NSF to cooperate fully with any audit or

**Appendix I
The National Science Board's Original
Instructions and March 17, 1989, Revisions**

investigation or about any attempt by anyone at NSF to interfere with or improperly influence any audit or investigation, unless the problem has been promptly remedied by the Director or other NSF management.

Relations with Director

7. The Board expects that the relationship of the NSF Inspector General with the NSF Director will be similar to the relationship of other Federal inspectors general with the executive heads of their departments and agencies.

8. Specifically, the Board instructs expects the Inspector General to carry out audits and investigations requested by the Director and to respond to the Director's requests for audits and investigations and to the Director's priorities in doing so as to requests or priorities of the Board itself. The Inspector General should inform the Board through the Committee if the Inspector General believes that responding to the Director's requests or priorities would interfere with other statutory duties.

9. The Board instructs expects the Inspector General to keep the Director fully informed; to meet with the Director to discuss the work of the OIG whenever the Director requests such a meeting; and to discuss with the Director as freely as with any other member of the Board audits, investigations, or other activities undertaken by the Inspector General, unless the Director himself or herself, or someone especially close to the Director is, or appears likely to be, a subject of an investigation.

Relations with the press

10. The Inspector General should normally exercise his or her own judgment in responding to press inquiries, but should report contacts with the press as prescribed or customary for other senior NSF Office heads.

11. The Board does not normally expect the Inspector General to initiate contacts with the press. In particular, the Inspector General should issue no press release without approval of either the Director, the Chairman of the Committee, or the Chairman of the Board.

Relations with Congress

12. The Board expects the Inspector General to respond to requests for information, testimony, or the like from cognizant members, committees, or staff of Congress consistent with the need for confidentiality in the investigation of certain cases. The Inspector General shall inform the Director or the Director's designee and the Chairman of the Committee of such requests and of the response.

Appendix I
The National Science Board's Original
Instructions and March 17, 1989, Revisions

13. The Board does not normally expect the Inspector General to initiate contacts with members or staff of Congress, except as provided in the statute (semiannual and other statutory reports) or with approval from either the Director, the Chairman of the Committee, or the Chairman of the Board. If, in the judgement of the Inspector General, a matter is so exceptional as to warrant consideration of initiating a Congressional contact, the Inspector General should discuss that judgement either with the Director, the Chairman of the Committee, or the Chairman of the Board.

Resources

14. Resource requirements for the Office of Inspector General will be included in NSF budgets and operating plans through normal allocation procedures and will be reviewed annually by the Committee. The Inspector General may at any time inform the Committee of concerns or requirements with respect to resources.

The National Science Board's November 17, 1989, Instructions

NSB-89-54

GENERAL SUPERVISORY INSTRUCTIONS
FOR THE NSF INSPECTOR GENERAL
APPROVED BY THE NATIONAL SCIENCE BOARD
AT ITS 286TH MEETING ON MARCH 17, 1989,
AND AS AMENDED AT THE NOVEMBER 17, 1989
NSB EXECUTIVE COMMITTEE MEETING

Scope of responsibilities

1. The responsibilities of the NSF Inspector General shall be those established by the Inspector General Act of 1978, as amended.
2. There is an inevitable overlap of the audit and investigation functions of the Inspector General with the program analysis and evaluation functions of management. Moreover, though evaluation of the scientific and technical merits of projects is exclusively the function of NSF management, aided by external scientifically and technically qualified reviewers, the Inspector General's responsibilities include reviewing the process by which the NSF makes and monitors awards. When in the course of carrying out audits, investigations, or other IG responsibilities the Inspector General comes across issues relating to scientific or technical aspects of programs or projects, she is encouraged, continuing recent practice, to bring such issues to the attention of appropriate NSF managers.

Independence of the Inspector General

3. Neither the Board, the Director, nor any other NSF official shall prevent or prohibit the Inspector General from initiating, carrying out, or completing any audit or investigation, or from issuing any subpoena during the course of any audit or investigation.
4. The Inspector General shall inform the Committee about any failure by anyone at NSF to cooperate fully with any audit or investigation or about any attempt by anyone at NSF to interfere with or improperly influence any audit or investigation, unless the problem has been promptly remedied by the Director or other NSF management.

Appendix II
The National Science Board's November 17,
1989, Instructions

Relations with National Science Board

5. The normal channels of communication between the Inspector General and the Board are through the Board's Committee on Audit and Oversight (hereafter "the Committee") when the Board is meeting and through either the Chairman of the Committee, the Chairman of the Executive Committee (the NSF Director), or the Chairman of the Board, as appropriate, between meetings.
6. The Board normally expects the Inspector General to respond to its requests for audits or investigations and to its priorities. If the Inspector General believes that an audit or investigation requested by the Board would improperly interfere with other audits or investigations or should not be performed for other reasons, the Board expects the Inspector General to so inform the Board and to discuss the issue with the Committee and, if necessary, with the Board.
7. The Inspector General and the Committee shall annually review the proposed audit plan for the coming year.
8. The Inspector General shall quarterly, or as close to quarterly as the Committee's meeting schedule permits, inform the Committee concerning work in process and review with the Committee proposed changes in plans.

Relations with Director

9. The Board expects that the Inspector General and the Director will normally be able to agree on audits and investigations the Inspector General will conduct to satisfy the Director's requests and meet the Director's priorities. If the Inspector General and the Director cannot agree in a particular case, the disagreement shall be immediately reported and explained to the Board.
10. The Board expects the Inspector General to meet regularly with the Director and to discuss with the Director as freely as with any other member of the Board audits, investigations, or other activities undertaken by the Inspector General, unless the Director himself or herself, or someone especially close to the Director is, or appears likely to be, a subject of an investigation.

Relations with Congress

11. The Inspector General has a duty to keep the Congress, as well as the Board, fully and currently informed, both by statutory reports and otherwise. However, the Board expects the Inspector General to report to the Congress through the Board, as is specifically prescribed by law in the case of statutory reports. This is not intended to prevent the Inspector General from freely responding to proper congressional requests for information, briefings, testimony, or the like. Those requests and responses normally should be

**Appendix II
The National Science Board's November 17,
1989, Instructions**

reported to the agency in the same way as any other staff contacts with the Congress, and should be reported to and discussed with the Board if important.

Relations with the Press

12. The Inspector General should normally exercise his or her own judgment in responding to press inquiries, but contacts with the press should be reported to the agency in the same way as any other staff contacts with the press, and should be reported to the Board if important.
13. The Board does not normally expect the Inspector General to initiate contacts with the press. In particular, the Inspector General should issue no press releases without approval of either the Chairman of the Committee, the Chairman of the Executive Committee, or the Chairman of the Board.

Resources

14. Resource requirements for the Office of Inspector General will be included in NSF budgets and operating plans through normal allocation procedures and will be reviewed annually by the Committee. The Inspector General may at any time inform the Committee of concerns or requirements with respect to resources.

Comments From the Chairman of the National Science Board

NATIONAL SCIENCE BOARD
WASHINGTON, D.C. 20550

February 16, 1990

Donald H. Chapin
Assistant Comptroller General
General Accounting Office
Washington, DC 20548

Dear Mr. Chapin:

Thank you for inviting our review and comment on your draft report entitled Inspectors General: Establishment of National Science Foundation's Office of Inspector General (GAO/AFMD-90-15). The National Science Board agrees with the principal conclusions in the draft report.

Having the Board appoint and supervise the Inspector General is appropriate and also workable. Unlike most other Boards and Commissions designated as agency heads under the recent Amendments, the Board meets only intermittently. It also has a large and changing membership. However, we have found ways to work with these circumstances that seem quite acceptable.

One of those ways was to provide the Inspector General (and therefore the various Board members who interact with her) clear written instructions. We obviously agree with GAO's conclusion that those instructions as now formulated are consistent with the Inspector General Act. The Board was persuaded that its original instructions were consistent with the Act, but worked with GAO staff to satisfy their concerns while still accomplishing our intent. That process was undoubtedly educational for both sides and came to a satisfactory conclusion.

Finally, we also agree that the proof of the pudding will be in the actual "interpretation and implementation" -- in performance. That would surely be true, by the way, with or without written instructions. The instructions serve a useful, but secondary, function of helping to ensure that everyone is working from the same set of basic expectations. As you know, the arrangements for inspectors general with statutory independence, but nonetheless part of Executive Branch agencies and subject to supervision by their heads, require a careful balance and common understanding among all parties (especially with the added complexity of a full-time executive and part-time Board). We have worked hard, by the instructions and otherwise, to achieve balance and understanding at this agency -- thus far with good results.

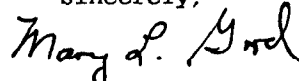
**Appendix III
Comments From the Chairman of the
National Science Board**

Page 2

Indeed, we hope you will agree that the Foundation has thus far implemented the Act swiftly, thoroughly, and thoughtfully. I suspect problems with "interpretation and implementation" are less likely to arise in future where the tensions inherent in the IG arrangements have been recognized and dealt with than where the issues remain dormant.

Thank you again for the opportunity to comment.

Sincerely,



Mary L. Good
Chairman

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