GAO United States
General Accounting Office
Washington, D.C. 20548

161138

Accounting and Information
Management Division

B-279986

September 11, 1998

The Honorable Charles E. Grassley
Chairman
Caucus on International Narcotics Control
United States Senate

Subject: Financial Management: Control Weaknesses Reported at the Drug Enforcement Administration

Dear Mr. Chairman:

Based on your concerns related to two recently reported embezzlements at the Drug Enforcement Administration (DEA) and financial management weaknesses identified during audits of DEA's fiscal year 1996 and 1997 financial statements, your office asked us to (1) review and summarize the financial management weaknesses reported by DEA in its Federal Managers' Financial Integrity Act (FMFIA) report and by the independent public accountant (IPA) in its audit reports on DEA's fiscal year 1996 and 1997 financial statements,[1] (2) assess whether the reported control weaknesses contributed to an operating environment in which embezzlements could take place and not be readily detected, and (3) determine if DEA has developed action plans to address the reported financial management weaknesses.

In order to identify and summarize reported DEA financial management weaknesses, we obtained (1) DEA's midyear FMFIA report[2] covering the period October 1, 1997 through March 31, 1998, which includes the actions DEA plans to take or reportedly has taken to address the weaknesses, (2) the IPA's fiscal

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[1]These audits are performed to assist the Department of Justice in fulfilling the requirement to annually submit audited departmentwide financial statements pursuant to the Chief Financial Officers Act of 1990, as expanded by the Government Management Reform Act of 1994.

[2]DEA provides to the Assistant Attorney General for Administration a 6-month update on the status of issues contained in the Attorney General's required annual FMFIA report on management controls. We reviewed this report since it provides the most current status on management controls at DEA.

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year 1996 and 1997 financial statement audit reports, and (3) DEA's action plans to correct financial management weaknesses identified in the financial statement audits. We interviewed DEA's Chief Financial Officer and Chief Inspector and staff in DEA's Office of Finance. We also met with staff in the Office of Professional Responsibility, the Office of Resource Management, and the Office of Acquisition Management. Regarding the two reported embezzlement cases,[3] we reviewed documentation on the cases that is part of the public record (various court documents, such as count information, plea agreements, statement of facts, and a sworn affidavit) and discussed with DEA officials the system of internal controls that existed during the time of the embezzlements. Due to the ongoing investigations surrounding the two reported embezzlement cases, we relied on documents that are part of the public record. As agreed to with your office, we did not perform any testing of controls or transactions or verify the status of DEA's actions to correct the reported weaknesses. We conducted our work from April through August 1998 in accordance with generally accepted government auditing standards. We requested comments on the draft of this letter from the Administrator of the Drug Enforcement Administration or his designee. The Chief Inspector provided us with written comments, which are discussed in the "Agency Comments" section and presented in enclosure I.

NUMEROUS FINANCIAL MANAGEMENT WEAKNESSES REPORTED AT DEA

DEA has a history of serious financial management weaknesses and has actions either underway or planned to address them. In its midyear FMFIA report covering the period October 1, 1997 through March 31, 1998, DEA reported financial management weaknesses identified as far back as 1983. DEA's IPA also reported numerous financial management weaknesses in its annual financial statement audits for fiscal years 1996 and 1997.[4] The IPA reported financial management weaknesses related to DEA's computer security and

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[3]According to public records, one DEA employee was involved in one embezzlement case and his trial is scheduled for September 14, 1998. Also, according to public records, three DEA employees were involved in the other embezzlement case, and they pleaded guilty. One employee was sentenced May 29, 1998, another was scheduled to be sentenced September 11, 1998, and the last is scheduled to be sentenced October 23, 1998.

[4]According to DEA management, significant progress has been made in resolving the weaknesses identified in the audit reports. The fiscal year 1998 financial statement audit will assess the status of DEA's corrective actions.

reporting of seized assets. Weaknesses in these areas were also reported in DEA's midyear FMFIA report. The midyear FMFIA and financial statement audit weaknesses are summarized in enclosure II.

The audit of DEA's fiscal year 1996 statement of financial position was the first audit of a DEA financial statement.[5] In connection with this audit, the IPA reported four material weaknesses[6] and eight reportable conditions.[7] As a result of its audit of DEA's fiscal year 1997 financial statements, the IPA reported 5 material weaknesses and 12 reportable conditions. Seven of the 12 deficiencies reported for fiscal year 1996 were also reported in the fiscal year 1997 financial statement audit report. In addition, DEA's midyear FMFIA report included (1) several material weaknesses that were either reported initially by

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[5]DEA–a component of the Department of Justice–received a disclaimer of opinion on its statement of financial position for fiscal years 1996 and 1997 and a disclaimer of opinion on its statement of operations for the fiscal year ended September 30, 1997. The Government Management Reform Act of 1994 (GMRA) required the 24 major federal agencies to annually submit to the Office of Management and Budget (OMB) their audited departmentwide financial statements beginning with fiscal year 1996. Justice requires its major components–including DEA–to have their financial statements audited to support the departmentwide audit. Justice requested, but was not granted, a waiver from the GMRA requirement from OMB. As a result, Justice had a late start in preparing its fiscal year 1996 financial statements. According to Justice officials, due to the late start, only the departmentwide and components' statements of financial position were prepared and subjected to audit.

[6]A material weakness is a reportable condition (see next footnote) in which the design or operation of the internal controls does not reduce to a relatively low level the risk that losses, noncompliance, or misstatements in amounts that would be material in relation to the principal statements or to a performance measure or aggregation of related performance measures may occur and not be detected within a timely period by employees in the normal course of their assigned duties.

[7]Reportable conditions involve matters coming to an auditor's attention relating to significant deficiencies in the design or operation of internal controls that, in the auditor's judgment, could adversely affect an entity's ability to (1) safeguard assets against loss from unauthorized acquisition, use, or disposition, (2) ensure the execution of transactions in accordance with management's authority and in accordance with laws and regulations, or (3) properly record, process, and summarize transactions to permit the preparation of the financial statements or to maintain accountability for assets.

the IPA or relate to areas in which the IPA reported weaknesses, and (2) two material nonconformances.[8] The deficiencies identified by the IPA contributed to the disclaimers of opinion on DEA's fiscal years 1996 and 1997 financial statements.

WEAK INTERNAL CONTROL ENVIRONMENT CONTRIBUTED TO TWO CASES OF EMBEZZLEMENT

The financial management weaknesses outlined in enclosure II were reported by DEA for FMFIA purposes and/or by its financial statement auditors, and several are the types of control problems that weaken DEA's overall control environment and could allow embezzlements, such as those that have been alleged, to occur without timely detection. For example, the IPA reported in its fiscal year 1997 financial statement audit report that weaknesses exist in DEA's reporting of nonpayroll expenses, including the lack of documentation to support recorded expenses. The IPA reported that of 148 items sampled, documentation to support the proper receipt and acceptance of goods and services had not been received for 14 expense transactions that totaled $5.6 million. Payment of expenses without adequate documentation is the type of control weakness that contributes to an environment where embezzlements can readily take place. For instance, in one of the cases of reported embezzlement, DEA processed transactions even though it lacked documentation to establish that amounts were owed.

Based on documents in the public record and discussions with DEA officials, during the period in which the embezzlements occurred, financial management weaknesses in DEA's control environment included (1) ineffective segregation of duties, (2) failure to require appropriate approvals and documentation to support disbursement transactions, and (3) inadequate accounting and control over property and equipment. Overall, these financial management weaknesses significantly impair an organization's ability to prevent or promptly detect improper actions by employees.

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[8]Justice considers a nonconformance to be material when it is of the magnitude that warrants reporting to the President and the Congress in the FMFIA report and could significantly impair the fulfillment of a component's mission; deprive the public of needed services; violate statutory or regulatory requirements; or significantly weaken safeguards against waste, loss, unauthorized use, or misappropriation of funds, property, or other assets.

Segregation of Duties

The Comptroller General's Standards for Internal Controls in the Federal Government identifies certain control activities that should exist in an agency's system of internal controls, including adequate segregation of duties. Segregation of duties controls should be designed to reduce the opportunities for any person to be in a position to both perpetrate and conceal errors or irregularities in the normal course of duties. As such, key duties and responsibilities, such as authorizing transactions, processing and recording transactions, reviewing transactions, and handling the related assets, should be divided or segregated among different people to reduce the risk of error or fraud.

The circumstances surrounding one of the reported embezzlement cases show that there was a significant breakdown in controls involving segregation of duties. The employee accused of embezzlement was a senior budget analyst who was in charge of establishing the annual budget allocation for various foreign accounts, as well as for monitoring payments on the accounts. However, he also approved disbursements from these accounts, and, according to public documents, the budget analyst personally submitted many of the vouchers for payment. When DEA accounting personnel questioned the employee about the lack of supporting documentation, the budget analyst confirmed the legitimacy of the vouchers, stating that the vouchers related to a sensitive and confidential foreign program.

Appropriate Approvals and Supporting Documentation

The Comptroller General's Standards for Internal Controls in the Federal Government also requires certain control activities over payment processing, which include obtaining appropriate approvals and using supporting documents to validate transactions. These controls are intended to provide reasonable assurance that appropriate individuals approve recorded transactions and to help provide reasonable assurance that transactions are valid and properly recorded. For instance, receiving reports should be matched with vendor invoices and appropriate obligating documents to ensure that only valid, authorized transactions are paid for and recorded. Transactions lacking required authorization and supporting documentation should not be processed for payment.

The embezzlement case involving the single DEA employee allegedly occurred over a 6-year period. The employee allegedly submitted hundreds of false payment vouchers, seeking reimbursement for services never performed by a sham corporation he had established. When DEA employees responsible for processing the payment vouchers requested certain "normal" supporting documentation, the DEA employee accused of the embezzlement convinced the employees that the payment vouchers related to a sensitive and confidential foreign program that prevented him from supplying such documents. According to DEA, although none of the payments actually involved classified or sensitive programs, DEA's policies and procedures require an accounting official to review supporting documentation for all payments, including those for classified or sensitive programs, in order to verify the validity of all such payments.

Over the 6-year period, DEA processed approximately 680 checks totaling more than $6 million to the sham corporation. The total annual payments increased each year–from approximately $35,000 in 1990 to about $1.9 million in 1996. DEA later determined that the payments were drawn against an account intended for the interagency reimbursement of costs associated with foreign operations. Payments from such an account would typically be made to the State Department through an automatic electronic transfer payment system. These types of reimbursements are processed using Treasury's On-line Payment and Collection (OPAC) System,[9] which requires no actual movement of funds outside the government. Even though reimbursements of interagency costs are generally not made by issuing checks to parties outside of the federal government, over a period of about 6 years, DEA issued approximately 680 checks, an average of about 9 checks per month, to such a party. Typically, the checks ranged from $8,000 to approximately $10,000 and were mailed to a post office box in Virginia.

An effectively implemented system of internal controls should have prevented the repeated unsupported disbursement of funds. Specifically, controls such as requiring appropriate supporting documentation prior to approving a transaction should have prevented the processing of so many transactions without adequate support.

Physical Control Over Assets

The Comptroller General's Standards for Internal Controls in the Federal Government identifies physical control over assets as another control activity that should exist in an agency's system of internal controls. Assets should be periodically inspected and counted and the results compared with inventory

[9]The OPAC system establishes a standardized interagency billing and adjustment procedure using a telecommunications network. Under the OPAC system, the buyer-seller relationship between government agencies requires only the transfer of funds from one agency to another.

records. In addition, inventory records should be current, complete, and accurate to prevent and/or detect misappropriation of assets.

In the embezzlement case involving three DEA employees,[10] these employees used DEA funds to purchase various electronic and other equipment–valued at approximately $2.7 million–that was diverted for their own use. These activities occurred over approximately a 9-year period. One of the employees also conspired with two different vendors to submit false invoices to DEA for assorted equipment that DEA never received.

This second embezzlement case involved collusion among DEA employees. Collusion can reduce or destroy the effectiveness of an entity's internal controls, making fraudulent activity harder to detect. Nevertheless, deficiencies reported by the IPA indicate that DEA had weaknesses in its internal controls over capitalized property and equipment[11] that could allow DEA to pay for goods it never received without timely detection. Specifically, DEA has not maintained accurate or complete property and equipment records, and, until recently, DEA had not conducted a comprehensive physical inventory.

In its fiscal year 1996 and 1997 financial statement audit reports, the IPA reported that DEA had not maintained a system to accurately and completely account for its capitalized property and equipment. For example, the IPA reported in the fiscal year 1996 financial statement audit that DEA could not provide the IPA with reconciled property subsidiary ledgers for 6 of the 22 categories of capitalized property. According to DEA management, the remaining six categories were reconciled prior to the fiscal year 1997 financial statement audit. During the fiscal year 1996 audit, the auditors found equipment that should have been recorded in DEA's property records but was not, as well as items that were recorded but should not have been since the items had either been disposed of or transferred to another agency. In the fiscal year 1996 and fiscal year 1997 financial statement audit reports, the IPA recommended that DEA needed to develop inventory procedures and conduct an agencywide capitalized property and equipment inventory.

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[10]Court records show that outside parties were also involved in some of the embezzlements.

[11]DEA's threshold for recording property and equipment in its property and equipment subsidiary and general ledgers is $25,000.

ACTIONS TO ADDRESS THE REPORTED CONTROL WEAKNESSES

DEA reports that it has taken, or is planning, a number of actions to address the reported control problems. The reported actions are as follows:

- In February 1998, the DEA Administrator established an executive working group to oversee the development and completion of the agency's financial management action plan to effectively address all the audit findings.

- In June 1998, DEA issued to the Justice Management Division within the Department of Justice an action plan designed to address the financial management weaknesses identified by the IPA. The plan sets out specific planned corrective actions for each weakness, along with a projected and actual date of completion. DEA also specified actions planned to correct financial management weaknesses in its most recent midyear FMFIA report.

- DEA attributes many of its financial management weaknesses to its antiquated accounting system. Funding for a new system was approved in June 1996. DEA began implementing a new financial management system–the Federal Financial System (FFS)–on October 1, 1997. DEA officials told us that many of FFS' features will strengthen DEA's internal controls. For instance, a vendor name must be entered into the system and associated with an obligation file before FFS will allow a payment to be processed. Although DEA acknowledges that it has experienced problems implementing FFS, officials report that DEA is working to resolve them.

- In connection with the implementation of FFS, DEA hired a contractor to assess the impact that the new system would have on various aspects of its operations. The contractor issued its report on December 5, 1997. In its report, the contractor (1) documented the proposed work process flows and internal control environment that would be significantly changed under FFS and identified potential weaknesses in the proposed system, (2) prepared an internal control segregation of duties matrix, (3) assessed internal control risk for areas that significantly changed with FFS, and (4) evaluated the impact of FFS on DEA's compliance with specific financial and administrative laws and regulations.

- DEA issued guidance in September 1997 alerting its administrative officers to the proper segregation of duties for certain functions. DEA plans to incorporate the guidance in the DEA Financial Manual as part of the agency's official financial policy.

- At the direction of the DEA Administrator, the Office of Inspections has revised its on-site inspection/audit protocol specifically to review and assess compliance with the agency's segregation of duties policy, as well as other high-risk financial management areas. DEA officials stated that this was done in an effort to prevent potential weaknesses that could facilitate similar circumstances found to have occurred in the two embezzlement cases.

- On July 1, 1998, DEA began an agencywide capitalized property inventory. According to an agency official, as of the completion of our fieldwork, the inventory has been completed except for one category of equipment.

In a continuing effort to improve financial management capabilities, DEA recently awarded a contract for an IPA to conduct a review of the organization, purpose, and staffing of the DEA's Financial Operations Section within DEA's Office of Finance. Specifically, the contractor is required to (1) perform an evaluation of the processes and procedures affecting the payment of invoices, vouchers, travel authorizations, and other reimbursements handled by the Financial Management Division, (2) analyze the division's staffing structure, (3) assess the staff's knowledge and understanding of DEA's disbursement policies and procedures and note variances from those procedures, and (4) evaluate the quality of recordkeeping within the Financial Operations Section.

In addition, the contractor is required to provide an analysis of the controls and safeguards in place to prevent "overpayments, duplications of payments, and/or abuses of the system (personal financial gain)." The report is to include recommendations for eliminating internal control weaknesses identified during the contractor's review and a reasonable implementation schedule for correction of any weaknesses. Currently, the work is scheduled for completion in December 1998.

AGENCY COMMENTS

DEA concurred with the draft of our report.

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If you have any questions on matters discussed in this letter, please call me or J. Lawrence Malenich, Assistant Director, at (202) 512-3406.

Sincerely yours,

Gary T. Engel

Gary T. Engel
Associate Director
Governmentwide Accounting and
Financial Management Issues

COMMENTS FROM THE DRUG ENFORCEMENT ADMINISTRATION

U. S. Department of Justice

Drug Enforcement Administration
Inspection Division

September 9, 1998

Mr. Gene L. Dodaro
Assistant Comptroller General
Accounting and Information
Management Division
General Accounting Office
Washington, D.C. 20548

Dear Mr. Dodaro:

This is in response to your request that the Drug Enforcement Administration (DEA) provide its comments regarding the General Accounting Office's (GAO) draft letter to the Chairman, Caucus on International Narcotics Control, entitled, ***Financial Management: Control Weaknesses Reported at the Drug Enforcement Administration***. Accordingly, the draft letter does accurately reflect the two embezzlement situations and the significant weaknesses affecting the agency's past financial management policy and procedures. DEA also appreciates the letter's references to the corrective actions taken by the agency in its effort to completely resolve the most significant financial management weaknesses. Furthermore, I would like to take this opportunity to commend the GAO review team members for their professionalism and thoroughness in performing this review in such a short time frame.

If you need any further assistance please contact me at (202) 307-7358 or Audit Liaison Frank Proietti at (202) 307-8328.

Sincerely,

Felix J. Jimenez
Chief Inspector

REPORTED FINANCIAL MANAGEMENT WEAKNESSES

No.	Weakness	Type of weakness	Reported in[a]
1.	ADP security improvements needed.	Material weakness	Midyear FMFIA report[b]. Year identified - 1985
	– Updates to DEA's mainframe data security policy and individual access are needed.		– IPA's FY97 audit report
	– Mainframe software access privileges for retired or transferred employees are not timely removed from the system.		– IPA's FY97 audit report
	– Security software is not fully implemented.		– IPA's FY96 and FY97 audit reports
2.	DEA has not maintained a system to accurately and completely account for property and equipment.		Midyear FMFIA report. Year identified - 1997; IPA's FY96[c] and FY97 audit reports
	– Documentation supporting acquisition costs was not available.	Material weakness	– IPA's FY97 audit report
	– Property and equipment are not recorded properly in the property subsystem and general ledger.		– IPA's FY97 audit report
	– Weaknesses exist in the accountability and reporting of capital and operating leases.		– IPA's FY97 audit report

No.	Weakness	Type of weakness	Reported in[a]
3.	Seized Assets: – DEA does not adequately report assets seized for forfeiture. – DEA does not have a system in place to accurately and completely report seized drugs. – DEA does not have a system in place to accurately and completely report seized assets in its custody and the related liability for monetary assets.	Material weakness	 – Midyear FMFIA report. Year identified - 1983 – IPA's FY97 audit report – IPA's FY96[c] audit report
4.	DEA does not have a system in place to provide a timely report of the financial position and results of operations of Attorney General exempt operations. In addition, it does not have a system and related controls in place to ensure that all trafficker directed funds activities are recorded in the general ledger.	Material weakness	Midyear FMFIA report. Year identified - 1997 (exempt/undercover operations); IPA's FY96 audit report (exempt operations and trafficker directed fund activities); and IPA's FY97 audit report (trafficker directed funds activities)
5.	DEA does not have a system in place to ensure all contingent liabilities related to litigation, claims, and assessments are brought to the attention of the Office of Finance for inclusion in the financial statements.	Material weakness	IPA's FY97 audit report

No.	Weakness	Type of weakness	Reported in[a]
6.	DEA's controls over cash management are weak. – Review and oversight controls for imprest funds are lacking. – Reimbursement of replenishment packages is not timely. – Imprest fund bank accounts are not properly reconciled.	Reportable condition	IPA's FY96 and FY97 audit reports – IPA's FY96 and FY97 audit reports – IPA's FY96 and FY97 audit reports – IPA's FY97 audit report
7.	DEA's controls over recording and monitoring of purchase evidence/purchase information (PE/PI) and travel advances are weak. – PE/PI funds are outstanding for more than 48 hours. – PE/PI advances expended prior to September 30 are still shown as an advance. – Travel advances are not supported nor correctly stated in the general ledger.	Reportable condition	IPA's FY 97 audit report – IPA's FY97 audit report – IPA's FY97 audit report – IPA's FY97 audit report

No.	Weakness	Type of weakness	Reported in[a]
8.	Weaknesses exist in DEA's Office of Personnel. – Federal employees compensation fund charges are not verified for eligible DEA employees. – Detailed information for accrued performance awards could not be provided. – Effective salary, benefit, and retirement forms were not in the official personnel files. – Differences existed in calculation of retirement payments and employee salary. – Annual leave taken did not agree to payroll reports.	Reportable condition	IPA's FY 97 audit report – IPA's FY97 audit report – IPA's FY97 audit report – IPA's FY97 audit report – IPA's FY97 audit report – IPA's FY97 audit report
9.	DEA's manual accrual of accounts payable is not accurate.	Reportable condition	IPA's FY96[c] and FY97 audit reports
10.	DEA's reporting of the Domestic Cannabis Eradication and Suppression Program is not in accordance with regulations and is delayed.	Reportable condition	IPA's FY96[c] and FY97 audit reports
11.	DEA's Firebird data security policy is not finalized. (Note: DEA's midyear FMFIA report indicates policy was finalized on 4/16/98.)	Reportable condition	IPA's FY96 and FY97 audit reports
12.	DEA process of closing the general ledger at year-end is not timely.	Reportable condition	IPA's FY97 audit report

No.	Weakness	Type of weakness	Reported in[a]
13.	DEA has over $9 million in unreconciled differences in its Fund Balance With Treasury, suspense, deposit, and clearing accounts.	Reportable condition	IPA's FY97 audit report
14.	DEA does not have an agencywide system to track seized property held as evidence-only and recovered funds.	Reportable condition	IPA's FY97 audit report
15.	Weaknesses exist in DEA's reporting of nonpayroll expenses.	Reportable condition	IPA's FY97 audit report
16.	DEA's Office of Diversion Control is not notifying the General Accounting Unit of year-end undeposited receipts for fees paid by Controlled Substances Act registrants.	Reportable condition	IPA's FY97 audit report
17.	DEA is not correctly accounting for interagency agreements.	Reportable condition	IPA's FY97 audit report
18.	DEA has not billed reimbursable expenses of $4.7 million for the Weed and Seed Program.	Reportable condition	IPA's FY96[c] audit report
19.	DEA is not performing monthly reconciliations between accounts receivable databases.	Reportable condition	IPA's FY96[c] audit report
20.	Much of DEA's software is not Year 2000 compliant.	Reportable condition	IPA's FY96[c] audit report FY97 financial audit management letter
21.	DEA does not effectively administer special mainframe job requests.	Reportable condition	IPA's FY96[c] audit report
22.	Management controls over DEA's Diversion Control Fee Account must be established.	Material nonconformance	Midyear FMFIA report. Year identified - 1994

No.	Weakness	Type of weakness	Reported in[a]
23.	DEA has an antiquated accounting system.	Material nonconformance	Midyear FMFIA report. Year identified - 1983

[a] In the fiscal year 1997 financial statement audit report, the IPA made one or more recommendations related to each of its findings. In connection with its fiscal year 1998 audit, the IPA will report on DEA's status of implementing the recommendation(s).

[b]This midyear FMFIA issue also relates to findings 11, 20, and 21.

[c]The IPA made one or more recommendations related to this finding in its fiscal year 1996 financial statement audit report. In its fiscal year 1997 financial statement audit report, the IPA reported the status of the recommendation(s) made in fiscal year 1996 related to this finding as "complete."

Sources: DEA's FY 1998 Federal Managers' Financial Integrity Act Reporting: Midyear Report, October 1, 1997, through March 31, 1998; Audit Report: Drug Enforcement Administration Annual Financial Statement Fiscal Year 1997 (98-15), dated June 1998 and prepared by the Office of the Inspector General, Audit Division; and Audit Report: Drug Enforcement Administration Annual Financial Statement Fiscal Year 1996 (97-31A), dated September 1997 and prepared by the Office of the Inspector General, Audit Division.

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