

Statement of Lorraine Lewis
Inspector General, Department of Education
Before The
Subcommittee on Select Education
Committee on Education and the Workforce
U.S. House of Representatives

April 3, 2001

Mr. Chairman and Members of the Subcommittee:

Thank you for inviting me to participate in today's hearing on the results of the audit of the Department of Education's (the Department) fiscal year 2000 consolidated financial statements. You asked that I also cover in my testimony (1) a comparison of the fiscal year 2000 audit findings to those of previous years, (2) the Department's efforts to remedy financial management and internal control weaknesses identified by auditors in previous years, (3) recommendations that the Office of Inspector General (OIG) has made to the Department to improve its financial management, and (4) our efforts to monitor the Department's implementation of these recommendations and those provided by outside auditors.

First, let me say that I commend the Subcommittee for its strong interest in these important matters and for the attention it has given to financial management at the Department.

The Department received a qualified opinion on all of its fiscal year 2000 financial statements. This represents a change from 1999, when the Department received a disclaimer of opinion on its Statement of Financing and a qualified opinion on the other four financial statements. In addition, this was the second year in a row where the Department submitted its financial statements and audit reports on time to the Office of Management and Budget (OMB).

OVERVIEW OF RESULTS OF FISCAL YEAR 2000 AUDIT

The audit of the Department's financial statements for fiscal year 2000 was conducted by Ernst & Young, LLP (E&Y). Under the terms of this engagement, E&Y issued a report on its opinion on the financial statements, a report on internal control, and a report on compliance with laws and regulations. The OIG monitored the progress and completion of the work to ensure it complied with Government Auditing Standards, issued by the Comptroller General of the United States. Copies of the auditor's reports are available on the Internet at www.ed.gov/offices/OIG/Areports.htm.

Financial Statement Opinion

E&Y issued a qualified opinion on the Department's Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources, and Statement of Financing. A qualified opinion states that, except for the effects of the matter to which the qualification relates, the financial statements are fairly presented, in all material respects. E&Y qualified their opinion primarily because of the Department's inability to provide adequate documentation to support certain amounts and prior period adjustments reported in the financial statements and inconsistent processing of certain transactions related to prior years.

Report on Internal Control

There were three material weaknesses and two reportable conditions included in the Report on Internal Control. The material weaknesses cited were:

1. *Financial Management Systems and Financial Reporting Need to be Strengthened (Modified Repeat Condition)*. The Department relies on a variety of work-around procedures to prepare its financial statements, including significant manual adjustments, due to deficiencies in the current general ledger system and the lack of a fully integrated financial management system. The Department was unable to provide sufficient documentation to support a significant amount of adjustments. In addition, the use of manual adjustments increases the risk that errors may occur.
2. *Reconciliations Need to be Improved (Repeat Condition)*. The Department's performance of reconciliations in fiscal year 2000 was inconsistent and evidence of supervisory review of reconciliations was not always documented. Also, in some instances the Department adjusted its general ledger to reflect the balances per the subsidiary records, without sufficiently researching the cause for the differences.
3. *Controls Surrounding Information Systems Need Enhancement (Modified Repeat Condition)*. The Department has not finalized the development, documentation, and testing of the disaster recovery plan. The Department also has not implemented comprehensive logging and monitoring controls and a system software change management process.

The following reportable conditions were cited:

1. *Improvement of Financial Reporting Related to Credit Reform is Needed (Modified Repeat Condition)*. The Department needs a more effective process for preparing and reviewing the credit reform balances. The Department should more clearly define the roles and responsibilities of those involved in the estimation process and critically assess the estimates against actual data. It also should gather data that will facilitate better analysis of the impact of consolidated loans on the credit reform estimates.
2. *Reporting and Monitoring of Property and Equipment Needs to be Improved (Modified Repeat Condition)*. The Department may not be capturing all items that it should capitalize. Unreconciled differences remain between the results of the inventory observation and the Department's records. In addition, the Department has not yet fully implemented inventory controls for property and equipment.

Report on Compliance with Laws and Regulations

The Report on Compliance with Laws and Regulations noted the Department was not in full compliance with the Clinger-Cohen Act. In addition, the Department's financial management systems did not substantially comply with the Federal Financial Management Improvement Act requirements.

COMPARISON OF FISCAL YEAR 2000 AUDIT FINDINGS WITH PRIOR YEARS

For fiscal year 1999, the Department received qualified opinions on the Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources and a disclaimer of opinion on its Statement of Financing. There were four material weaknesses and four reportable conditions included in the Report on Internal Control and three areas of non-compliance cited in the Report on Compliance with Laws and Regulations.

For fiscal year 2000, the Department received qualified opinions on all five financial statements, including the Statement of Financing. There were three material weaknesses and two reportable conditions in the Report on Internal Control. As shown in Attachment 1, the number of reported material weaknesses and reportable conditions in the Report on Internal Control declined for fiscal year 2000. In addition, the instances of non-compliance in the Report on Compliance with Laws and Regulations went from three in 1999 to two in 2000.

The Department made two improvements which facilitated the timely preparation of its year-end financial statements. It prepared interim financial statements for the periods ended March 31, 2000, and June 30, 2000. The Department also enhanced communication among the various offices by establishing a steering committee in support of the audit process and actively addressing open audit recommendations.

Over the years, underlying weaknesses in internal control have hampered the Department, and several weaknesses have appeared as repeat findings in the Report on Internal Control for fiscal years 1995 through 2000. Most notable among the recurring weaknesses are:

- financial reporting needs to be strengthened (fiscal years 1997 through 2000);
- reconciliations need to be improved (fiscal years 1995 through 2000); and
- controls surrounding information systems need enhancement (fiscal years 1995 through 2000).

EFFORTS TO ADDRESS FINANCIAL MANAGEMENT AND INTERNAL CONTROL WEAKNESSES

During fiscal year 2000, the Department actively addressed open audit recommendations. On March 1, 2000, we testified before the Subcommittee on Oversight and Investigations, House Committee on Education and the Workforce, and reported that a total of 139 recommendations had been made for the fiscal years 1995 through 1999 financial statement audits. At that time, 111 recommendations were open, 28 were closed, and 74 were non-repetitive. Since that hearing, the Department provided us with corrective action plans for these open recommendations.

Through the cooperative efforts of the Department and my office, 128 recommendations have closed and 11 remain open. The fiscal year 2000 financial statement audit resulted in 21

additional audit recommendations, bringing the total open audit recommendations to 32. Of these, 23 are considered non-repetitive.

RECOMMENDATIONS TO IMPROVE FINANCIAL MANAGEMENT

The financial audit reports, particularly the Report on Internal Control and the Report on Compliance with Laws and Regulations, provide the blueprint for addressing financial management issues. Many of the underlying systemic weaknesses included in the Reports on Internal Control and Compliance with Laws and Regulations are repeat conditions from fiscal year 1999 and earlier years. For example, because the systemic weaknesses with the Department's accounting system (initially reported in fiscal year 1998) continued into fiscal years 1999 and 2000, the Department utilized contractors and various automated tools to "work-around" the system's inability to produce a trial balance by reporting group or at the consolidated level.

The lack of a fully integrated financial management system can impair the Department's ability to accumulate, analyze, and present reliable financial information. Until the Department implements a new general ledger system, it will have to continue to perform "work-around" procedures to prepare financial statements, including significant manual adjustments, as opposed to producing system-generated financial statements in compliance with the Federal Financial Management Improvement Act. In addition, reconciliations are a key control to ensure the integrity of financial information. Similarly, system disaster recovery plans are necessary to help

minimize operational disruption in the event of a disaster affecting the systems. The auditors have made a number of recommendations to address the material weaknesses and reportable conditions in the Report on Internal Control.

Other Reporting on Financial Management and Internal Controls

We have reported management challenges to Members of Congress since January 1998. Some of the earlier challenges related to delays and data integrity problems experienced in implementing Education's Central Automated Processing System (EDCAPS) and Grant Administration and Payment System (GAPS). Financial management was reported as a separate challenge in December 1999. This followed the disclaimer on the fiscal year 1998 financial statements.

On December 8, 2000, in response to requests from Senators Thompson and Domenici and Representatives Arney, Burton, and Kasich, my office provided updated information on the top ten management challenges facing the Department. Many of the issues were long-standing concerns known to the Department and upon which my office remains committed to monitoring. The first challenge dealt with correcting financial management problems. The problems were essentially the same as the results of the fiscal year 2000 financial audit.

In addition to the annual audit of the Department's financial statements, my office conducts a variety of other work which directly or indirectly relates to improvements in the Department's financial management practices. We have four other OIG operations — the Systems Internal Audit Team, Operations Internal Audit Team, Analysis and Inspections Service, and

Investigations Service — that contribute to this effort. Examples of work performed by these operations include:

*Review of EDNet Security*¹ – In July 2000, we issued a report assessing the security posture of the Department’s primary network infrastructure, also known as the Department of Education Network (EDNet). EDNet is comprised of a telecommunications system and many connected resources, including large computers, Local Area Network (LAN) servers and printers. The Department’s financial systems reside on this network.

We identified many areas where the Department can strengthen its security posture. These are summarized as follows:

- Formal security policies and procedures are not enforced, causing inconsistent security configurations of network devices and mid-range platforms.
- Configuration settings of network devices and mid-range servers allow excessive access to application-level network services, files, directories, and programs.
- Controls over external network access points must be improved to eliminate potential entry points for unauthorized intruders.
- The Department’s overall security program must be strengthened to improve its incident response capabilities, incorporate the use of audit logging mechanisms, and implement a documented and tested contingency plan.

¹Review of EDNET Security (ED-OIG A11-90018)

If controls over configuration settings for internal network servers, network devices, and external network access points are not improved, the Department's primary network infrastructure is vulnerable to internal and external threats. The Department generally concurred with our recommendations and has prepared a corrective action plan. As of March 28, 2001, the Chief Information Officer reported completion of actions on 10 of our 60 recommendations.

*Audit of Controls Over Government Furnished Property to Contractors*² - We recently issued the first of four reports on the Department's controls over equipment furnished to the Department's major student financial aid contractors. In the first report we found that one contractor did not comply with recordkeeping, reporting, and inventory requirements, and that government-furnished property was not properly identified. These weaknesses indicate that errors, irregularities, and other inefficiencies may occur, resulting in inefficient and/or ineffective performance. The contractor and the Department concur with our recommendations.

Improper Payments - Improper payments have become an area of concern throughout the federal government in recent years. In October 1999, the General Accounting Office (GAO) issued a report entitled Increased Attention Needed to Prevent Billions in Improper Payments. This report defines improper payments as those "...made for unauthorized purposes or excessive amounts, such as overpayments to program recipients or contractors and vendors." The report further states that improper payments can result from incomplete or inaccurate data used to make payment decisions, insufficient monitoring and oversight, or other deficiencies in agency

²Audit of Controls Over Government Property Furnished to Computer Sciences Corporation (ED-OIG A19-B003)

information system internal control weaknesses. In October 2000, GAO defined improper payments to include "...inadvertent errors, such as duplicate payments and calculation errors; payments for unsupported or inadequately supported claims; payments for services not rendered or to ineligible beneficiaries; and payments resulting from outright fraud and abuse."

The following recent OIG work has focused on various aspects of improper payments:

- Controls Over Contract Payments³ - We issued a report last month assessing the Department's contract payment process and whether controls are in place to prevent and detect improper payments. We found that improvements are needed in controls over the invoice review process, segregation of duties, and the process for establishing vendor information in the Department's contract payment system. Based on our work, the Department lacks assurance that payments are proper. We made several recommendations to the Department to improve the controls. The Department generally concurred with our findings and agreed to take action on our recommendations.
- Internal Control Reviews over Purchase Cards and Third Party Draft Payments⁴ - At the Department's request, we reviewed its internal controls over the use of purchase cards and third party drafts. We found that, while the Department has established procedures to ensure the financial integrity of the purchase card and third party draft programs, these procedures, were not always current and were not always followed in practice.

³ Audit of Controls Over Contract Payments (ED-OIG A07-A0015)

⁴ Results of the OIG Review of Internal Controls Over the Procurement of Goods and Services Using Third Party Drafts and Purchase Cards (ED-OIG 2000-015)

The Office of the Chief Financial Officer (OCFO) administers both the purchase card and third party draft programs. Each principal office has purchase cardholders and authorized signers of third party drafts. We reviewed and tested controls in each principal office using GAO's Standards for Internal Control in the Federal Government. At the conclusion of each review, we met with the head of the office to discuss the results and actions they should take to improve controls. We issued 14 reports to principal offices between April 2000 and October 2000 (Attachment 2). Also, in October 2000 we issued a capping report to the Deputy Secretary identifying the most significant issues and provided recommendations to address those issues. These reports and supported workpapers were also provided to GAO.

An important control for purchase cards is the review and approval of individual purchase card statements by an approving official. This approval is evidenced by the approving official's signature. We found that this procedure was not being followed. We reviewed the purchase card statements in the files of the Financial Management Policies and Administrative Programs Group, within the OCFO, for September 1999 and March 2000. We found that in September 1999, the purchase card statement was either missing or the statement was not signed for 70 percent of the individual cards with balances. In March 2000, that figure was 48 percent. We also identified transactions lacking sufficient documentation. We were unable to trace some purchase card transactions to expenditures on reports from the Department's accounting system, EDCAPS. In some cases, transaction numbers were not listed on the statements. In other cases, the transaction numbers did not appear on the EDCAPS expenditure reports. We also found some transactions recorded with incorrect dollar amounts. Further, payment of the September 1999 and March 2000 purchase

card bills was authorized without reconciling the monthly Department-wide statement to the individual principal office purchase card statements or to the Department accounting system. In addition, we identified and reported on cardholders without appropriate warrants and training.

Regarding third party drafts, the Department's policy states that a person with signature authority (an authorized official) cannot produce (print) a draft that he or she signs. During our review we identified six employees from five offices who serve both as authorized officials and data entry personnel. In addition, some principal offices were not maintaining logs of blank drafts, which are negotiable instruments. We also discovered that principal offices were not maintaining sufficient documentation to support individual third party draft transactions. In some cases, approval signatures were missing from claim documents or files were either missing or unavailable for our review. In other cases, the invoice amount did not match the amount of the draft. In addition, in three principal offices we identified use of multiple third party drafts to pay for purchases in excess of the \$10,000 limit imprinted on the blank drafts as an internal control deficiency.

We identified transactions exceeding the \$2,500 micro-purchase threshold that lacked appropriate documentation to demonstrate compliance with the Federal Acquisition Regulations. We also identified acquisitions that were split into multiple purchases, apparently to avoid the \$2,500 micro-purchase threshold or spending limits of individual cardholders.

Our capping report included a total of 22 recommendations to the Department, grouped according to the Standards for Internal Control in the Federal Government. These were to (1) strengthen the control environment over the use of purchase cards and drafts, (2) provide for an assessment of the risks the agency faces from both external and internal sources, (3) strengthen control activities over the use of cards and drafts, (4) strengthen information and communication regarding the use of cards and drafts, and (5) strengthen monitoring over the use of cards and drafts. These recommendations will help safeguard against potential misuse or waste and ensure that purchase card transactions and third party drafts serve program needs. In November 2000, the Department provided a corrective action plan to address reported weaknesses.

- GAPS Duplicate Payment Analysis⁵ - We recently issued a report identifying duplicate payments from the Grant Administration and Payment System (GAPS). This analysis, the first of a series focusing on the Department's payment processes, identified information in the GAPS database and Federal Reserve Bank records that could indicate duplicate payments. Before we began our analysis, the Department had identified eight instances of duplicate GAPS payments totaling \$198 million that occurred during the period from May 11, 1998, to September 30, 2000. We found 13 additional instances of duplicate payments totaling approximately \$55 million. The recipients returned all funds to the Department except for \$2,175 that was kept by one recipient and deducted from its grant balance. We identified another nine GAPS transactions for approximately \$5.9 million that could be

⁵Analysis of GAPS Duplicate Payments (ED-OIG A11-B0001)

- potential duplicate payments. We will be following up on those payments. We made several recommendations to the Office of the Chief Financial Officer to identify and prevent duplicate payments. The recommendations focused on initiating or reviewing procedures to prevent duplicate payments, limiting drawdowns to authorized amounts, and making changes to bank accounts. The Department generally concurred with our recommendations and stated that it is in the process of addressing them.
- Drawdown Controls in GAPS⁶ - We issued a report in September 2000, assessing whether the Department should implement additional controls to mitigate the negative effect of improper grant drawdown activity. The Department currently uses GAPS to provide funds to grant recipients. We found the potential for abuse of the grant delivery system. We recommended that the Department implement additional controls to detect and limit excessive drawdown transactions by grant recipients on a timely basis. In addition, we recommended that the Department provide project officers with guidance on establishing the appropriate control level (detective or preventive) for recipients in their program(s) once drawdown controls are implemented. Adoption of these recommendations will help the Department minimize the potential for GAPS payment abuse. The Department generally agreed with our recommendations and has plans to address them.
- Investigations⁷ - In our September 19, 2000, testimony we indicated that we were conducting an investigation of individuals who, between 1997 and 1999, purchased and/or received electronic equipment paid for with federal funds for non-business related purposes and billed

⁶Audit of the Drawdown Controls in Grant Administration and Payment System (ED-OIG A03-80010)

⁷Information provided with respect to investigations is limited to what has been made a matter of public record.

the Department for overtime hours not worked. The total cost of this activity was in excess of \$1.2 million over a three-year period. Since September, four additional people have pled guilty to theft of government property and conspiracy charges in connection with this investigation, bringing the total number of guilty pleas to seven.

We also indicated that my office and the Federal Bureau of Investigations are investigating the diversion of \$1.9 million in Impact Aid grant funds wired into two unauthorized bank accounts. These Impact Aid funds should have been disbursed to two school districts in South Dakota. Nearly all the funds and property purchased with these funds were seized and forfeited to the United States and about \$1.7 million was returned to the Department. Both cases are being supervised by the U.S. Attorney's Office of the District of Columbia.

MONITORING IMPLEMENTATION OF RECOMMENDATIONS

There are a variety of ways in which the OIG monitors and reports on the Department's implementation of our recommendations. First, the OIG reports in its Semiannual Report to Congress (SAR) all OIG audits issued in prior periods that were not resolved within the previous six months. The OIG also reports on the status of corrective actions. This reporting mechanism communicates to the Congress and the Department the status of prior OIG audits and recommendations. The OIG's reporting of unresolved audits and uncorrected recommendations is not limited to financial audits. It also includes audits of the Department's programs, computer systems, and internal management operations.

Since 1998, my office has provided the Congress a list of management challenges facing the Department. Eight of the ten challenges have been reported before. As indicated above, financial management was the first challenge listed in the most recent report. As part of that challenge we reported the status of corrective actions taken on financial statement audit recommendations.

Also, the OIG periodically plans for and performs audits of the Department's audit follow-up system. The general purpose of these audits is to obtain information, assure that the Department's audit follow-up system is functioning as intended, offer suggestions for improvement where applicable, and to assess if appropriate corrective actions have been taken.

We currently have an audit follow-up assignment ongoing. The objectives of that audit are to:

- determine whether the Department's controls ensure that agreed-upon corrective actions have been taken; and
- verify whether select corrective actions have been implemented as stated in the Department's corrective action plans.

In addition, with respect to financial statement audits, the Government Auditing Standards indicate that auditors should follow up on known material findings and recommendations from previous audits. Our auditors disclose the status of prior year findings in a section at the end of the Report on Internal Controls. This section presents the previous year's material weaknesses and reportable conditions, describes the control issue, and indicates the status of the current audit.

It is, of course, the responsibility of the Department to ensure that recommendations are addressed and corrective actions implemented. OMB guidance on audit follow-up, Circular A-50, states that the agency head is responsible for designating a top management official to oversee audit follow-up, including resolution and corrective action. Agency management officials are responsible for providing timely responses to the audit organization and taking corrective action as agreed to. As GAO has stated, "Internal control serves as the first line of defense in safeguarding assets and in helping to detect and prevent waste, fraud and abuse."⁸

CONCLUSIONS

In summary, the Department has made progress. However, much work remains if the Department is to reach its goal of obtaining an unqualified opinion on its financial statements and eliminating internal control weaknesses and non-compliance with laws and regulations. We and E&Y have made numerous recommendations to the Department over the years to improve its financial management activities. The Department needs to remedy the underlying weaknesses in its accounting systems and financial management activities. Implementation of our recommendations will go a long way towards sound financial management in the Department. We will work closely with the Department and the Congress to monitor the Department's progress towards making necessary improvements.

Mr. Chairman, this concludes my statement. I would be pleased to respond to any questions that you or other Members of the Subcommittee may have at this time.

⁸GAO-01-104R, Education's FY1999 Financial Management Weaknesses, October 16, 2000, page 9

Summary of FY 1999 Material Weaknesses and Reportable Conditions

Issue Area	Summary Control Issues	FY 2000 Status
Financial Reporting Needs to Be Strengthened (Material Weakness)	Significant weaknesses in the Department's financial reporting processes existed as a result of the EDCAPS general ledger software package, Financial Management System Software (FMSS).	Improvements Noted - Repeat Condition Material Weakness
Reconciliations Need to Be Improved (Material Weakness)	The Department did not perform proper or timely reconciliations of its financial accounting records.	Improvements Noted - Repeat Condition Material Weakness
Controls Surrounding Information Systems Need Enhancement (Material Weakness)	Improvements are required in security over financial systems and in disaster recovery capabilities.	Improvements Noted - Repeat Condition Material Weakness
Improvement of Credit Reform Reporting is Needed (Material Weakness)	The Department did not account for transactions in accordance with the Federal Credit Reform Act of 1990.	Improvements Noted - Considered a Reportable Condition
Documentation Supporting Obligations, Undelivered Orders and Unobligated Balances Needs to be Improved (Reportable Condition)	Balances reported in subsidiary records for allotments, obligations incurred, undelivered orders, and the unobligated balances of funds were inconsistent with balances reported on the financial statements.	Not Considered Reportable Condition - Issues Reported in the Management Letter
Communication and Coordination Efforts Need to be Improved for Financial Management (Reportable Condition)	The Department needs to improve its communication and coordination efforts among offices that are responsible for providing information in support of financial reporting.	Not Considered a Separate Reportable Condition - Integrated within other internal control issues as appropriate
Documentation Supporting Accounts Payable, Accrued Liabilities, and Expenditures Needs to be Improved (Reportable Condition)	The Department needs to improve its supporting documentation over liabilities and expenditures, subsidiary ledger system requirements, and refine the grant liability estimation methodology.	Not Considered Reportable Condition - Issues Reported in the Management Letter
Reporting and Monitoring of Property and Equipment Needs to be Improved (Reportable Condition)	The Department does not capitalize purchases of property and equipment and software. In addition, there are several internal control issues surrounding the Department's efforts in safeguarding and reporting property and equipment.	Improvements Noted - Repeat Condition Reportable Condition

Source: *The U.S. Department of Education, Audited Financial Statements, Year Ended September 30, 2000, Report of Independent Auditors, Ernst & Young LLP (ED-OIG/A17-A0002, February 28, 2001).*

Listing of Reports Related to Purchase Cards and Third Party Drafts

A&I 2000 – 001	Results of the OIG Review of the Office of Vocational and Adult Education's Internal Controls Over the Procurement of Goods and Services Using Third Party Drafts and Purchase Cards 4/18/00
A&I 2000 – 002	Results of the OIG Review of the Office of Elementary and Secondary Education's Internal Controls Over the Procurement of Goods and Services Using Third Party Drafts and Purchase Cards 5/22/00
A&I 2000 – 003	Results of the OIG Review of the Office of Bilingual Education and Minority Languages Affairs' Internal Controls Over the Procurement of Goods and Services Using Third Party Drafts and Purchase Cards 5/23/00
A&I 2000 – 004	Results of the OIG Review of the Office of Management's Internal Controls Over the Procurement of Goods and Services Using Third Party Drafts and Purchase Cards 6/26/00
A&I 2000 – 005	Results of the OIG Review of the Office of Special Education and Rehabilitative Services' Internal Controls Over the Procurement of Goods and Services Using Third Party Drafts and Purchase Cards 7/19/00
A&I 2000 – 006	Results of the OIG Review of the Office of Chief Financial Officer/Office of Chief Information Officer's Internal Controls Over the Procurement of Goods and Services Using Third Party Drafts and Purchase Cards 7/26/00
A&I 2000 – 007	Results of the OIG Review of the Office of Civil Rights' Internal Controls Over the Procurement of Goods and Services Using Third Party Drafts and Purchase Cards 8/2/00
A&I 2000 – 008	Results of the OIG Review of the Office of Intergovernmental and Interagency Affairs' Internal Controls Over the Procurement of Goods and Services Using Third Party Drafts and Purchase Cards 8/18/00
A&I 2000 – 009	Results of the OIG Review of the Office of Educational Research and Improvement's Internal Controls Over the Procurement of Goods and Services Using Third Party Drafts and Purchase Cards 8/28/00
A&I 2000 – 010	Results of the OIG Review of the Office of the Secretary/Office of the Deputy Secretary/Office of Legislation and Congressional Affairs' Internal Controls Over the Procurement of Goods and Services Using Third Party Drafts and Purchase Cards 8/31/00

- A&I 2000 – 011 Results of the OIG Review of the Office of the Under Secretary's Internal Controls Over the Procurement of Goods and Services Using Third Party Drafts and Purchase Cards 9/19/00
- A&I 2000 – 012 Results of the OIG Review of the Office of the General Counsel's Internal Controls Over the Procurement of Goods and Services Using Third Party Drafts and Purchase Cards 9/18/00
- A&I 2000 – 013 Results of the OIG Review of the Office of Postsecondary Education's Internal Controls Over the Procurement of Goods and Services Using Third Party Drafts and Purchase Cards 9/19/00
- A&I 2000 – 014 Results of the OIG Review of Student Financial Assistance's Internal Controls Over the Procurement of Goods and Services Using Third Party Drafts and Purchase Cards 10/5/00
- A&I 2000 – 015 Results of the OIG Review of Internal Controls Over the Procurement of Goods and Services Using Third Party Drafts and Purchase Cards 10/13/00

The web address for obtaining these reports is: <http://www.ed.gov/offices/OIG/AIReports.htm>