



Ms. Jeanette M. Franzel  
Director, Financial Management and Assurance  
U.S. Government Accountability Office  
441 G Street NW  
Washington, DC 20548

Dear Ms. Franzel:

**President**

Helaine M. Barnett

**Board of Directors**

Frank B. Strickland  
Atlanta, GA  
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Charlottesville, VA  
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Seattle, WA

Thomas R. Meites  
Chicago, IL

Bernice Phillips  
Buffalo, NY

Sarah M. Singleton  
Santa Fe, NM

Thank you for the opportunity to provide written comments on the Government Accountability Office (GAO) draft report entitled *Legal Services Corporation – Improved Internal Controls Needed in Grants Management and Oversight*. This is the Board of Directors' response to your draft report. Management is responding separately.

We accept the one recommendation to the Board and we are fully committed to making the improvements noted.

***GAO recommends:*** *To help LSC improve its internal control and oversight of grantees, we recommend that the LSC Board of Directors develop and implement policies that clearly delineate organizational roles and responsibilities for grantee oversight and monitoring, including grantee internal controls and compliance.*

The Board will ask LSC management and the Office of Inspector General to review existing policies and procedures and establish additional policies and procedures, as necessary, to address the division of responsibilities between and among the OIG, OCE and OPP for both fiscal and regulatory oversight and monitoring of LSC grantees, including grantee internal controls and compliance. We will ensure that, where appropriate, such practices and policies are adopted as written Board policy so that LSC personnel and OIG personnel will be fully informed of the need to conform to these policies and procedures.

We would like to invite the GAO's attention to that part of management's response that discusses some potential inaccuracies in the report. The Board has not fully investigated these facts, but we are in general agreement with management's observations about the split role of the OIG and LSC management and of the IPA system.

Thank you for the opportunity to comment upon the draft report.

Sincerely,

Frank B. Strickland  
Chairman

3333 K Street, NW 3rd Floor  
Washington, DC 20007-3522  
Phone 202.295.1500 Fax 202.337.6797  
www.lsc.gov