

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

27597

**FILE:** B-189387**DATE:** March 6, 1984**MATTER OF:** IRS--Statistical sampling of long-  
distance telephone calls**DIGEST:** The certification by agency heads of long-  
distance telephone calls required by  
31 U.S.C. § 1348(b) may be satisfied through  
implementation of an appropriate statistical  
sampling system.

The Assistant Commissioner for Planning, Finance and Research of the Internal Revenue Service has requested amplification of our decision at 57 Comp. Gen. 321 (1978) to clarify whether the certification requirement for long-distance telephone calls contained in 31 U.S.C. § 1348(b) (formerly 31 U.S.C. § 680a) can be satisfied through the use of statistical sampling. In 57 Comp. Gen. 321, we held that the certification of "short-haul"<sup>1/</sup> long-distance calls could be made on the basis of a regular random sampling of such calls, sufficiently large to be statistically reliable for the enforcement of the statute. We agree with the IRS that even though our 1978 decision considered the use of statistical sampling in conjunction with "short-haul" calls only, its rationale can properly be extended to encompass all long-distance calls.

Subsection (b) of 31 U.S.C. § 1348 provides that:

"Appropriations of an agency are available to pay charges for a long-distance call if required for official business and the voucher to pay for the call is sworn to by the head of the agency. Appropriations of an executive agency are available only if the head of the agency also certifies that the call is necessary in the interest of the Government."

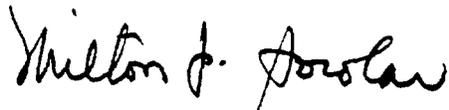
<sup>1/</sup> "Short-haul" telephone calls were described by the IRS in its submission in that case as all toll calls for which there was a charge of less than 50 cents for the first 3 minutes.

123561 - 028194



As we said in our 1978 decision, there is statutory precedent for the use of sampling techniques in the examination of documents relating to Government expenditures. 31 U.S.C. § 3521(b) (formerly 31 U.S.C. § 82b-1) authorizes the head of an agency to prescribe a statistical sampling procedure to audit vouchers of an agency (up to the maximum amount prescribed by the Comptroller General) when the agency head decides such procedure will result in economies. The maximum currently prescribed by subsection 19.4 of GAO's Policy and Procedures Manual is \$750.

We agree that there is no reason to distinguish between "short-haul" toll calls and all other toll calls in permitting certification to be based on an appropriate statistical sampling. The IRS recognizes, in its submission, that the sample would need to be sufficiently large and that sampling would need to be conducted with sufficient frequency to provide an accurate determination that the calls were made in the interest of the Government. The IRS indicates that it will adhere to the guidelines outlined in Title 3, Chapter 5 of the GAO Policy and Procedures Manual in establishing its sampling procedures. We are of the opinion that a statistical sampling system developed in conformity with these guidelines would satisfy the requirements of 31 U.S.C. § 1348(b). Accordingly, we have no objection to implementation of a properly designed system as proposed by the IRS.

  
for Comptroller General  
of the United States