



United States General Accounting Office
Washington, DC 20548

Accounting and Information
Management Division

B-283928

November 19, 1999

The Honorable Tillie K. Fowler
Chairman, Subcommittee on Oversight,
Investigations, and Emergency Management
Committee on Transportation and Infrastructure
House of Representatives

Subject: *Inspectors General: Information on Resources and Selected
Accomplishments of Five Inspectors General*

Dear Chairman Fowler:

You requested that we provide information about the resources and selected accomplishments of the inspectors general (IGs) at the Environmental Protection Agency (EPA), General Services Administration (GSA), Department of Transportation (DOT), Federal Emergency Management Agency (FEMA), and National Railroad Passenger Corporation (Amtrak). Specifically, you requested information for fiscal years 1992 through 1998 regarding (1) reported actual obligations, (2) reported actual number of full-time equivalent staff, (3) reported questioned costs, (4) reported funds to be put to better use, (5) reported investigative recoveries, and (6) reported number of reports issued.

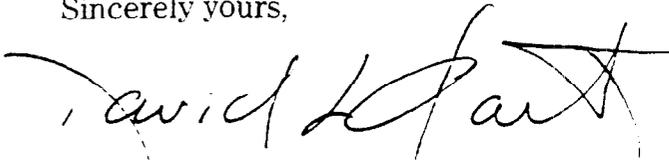
We obtained the most recent information available from the *Budget of the United States*, the annual reports of the President's Council on Integrity and Efficiency and the Executive Council on Integrity and Efficiency, and the IGs' semiannual reports, except for the Amtrak budget and staffing information, which we obtained from the Amtrak IG. As agreed with your office, we did not verify the information presented in the enclosure.

We requested comments on a draft of this letter from the five IGs. The five IGs generally agreed with the information in this letter. They also provided clarifying comments that we have incorporated into our report as appropriate.

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Please contact me on (202) 512-9489, or Edith Pyles, Assistant Director, on (202) 512-9582, if you or your staff have any questions about this letter.

Sincerely yours,

A handwritten signature in black ink, appearing to read "David L. Clark". The signature is fluid and cursive, with a large initial "D" and a stylized "C".

David L. Clark
Director, Audit Oversight and Liaison

Enclosure

**Information on Resources and Selected Accomplishments
of Five Inspectors General**

Table 1: Reported Actual IG Obligations for Fiscal Years 1992 Through 1998

(Dollars in millions)

Years	EPA	FEMA	GSA	DOT	Amtrak
FY1992	\$38.9	\$5.0	\$34.1	\$36.8	\$4.6
FY1993	\$38.8	\$4.0	\$34.9	\$38.1	\$4.7
FY1994	\$41.1	\$4.4	\$34.8	\$38.9	\$4.4
FY1995	\$42.0	\$4.0	\$33.0	\$39.0	\$7.4
FY1996	\$42.0	\$5.0	\$34.0	\$39.0	\$4.3
FY1997	\$40.0	\$5.0	\$34.0	\$38.0	\$4.7
FY1998	\$44.0	\$5.0	\$34.0	\$42.0	\$4.7

Source: *Budget of the United States* for fiscal years 1994 through 2000, except for Amtrak data, which were obtained from the Amtrak IG.

Table 2: Reported Actual Number of Full-Time Equivalent IG Employees for Fiscal Years 1992 Through 1998

Years	EPA	FEMA	GSA	DOT	Amtrak
FY1992	363	60	441	507	70
FY1993	374	55	414	495	75
FY1994	433	54	400	469	79
FY1995	424	56	356	438	101
FY1996	391	52	319	417	59
FY1997	354	51	291	406	59
FY1998	348	50	280	418	59

Source: *Budget of the United States* for fiscal years 1994 through 2000, except for Amtrak data, which were obtained from the Amtrak IG.

Table 3: Reported Questioned Costs for Fiscal Years 1992 Through 1998

(Dollars in millions)

Years	EPA*	FEMA	GSA	DOT	Amtrak
FY1992	\$240.8	\$15.2	\$4.3	\$127.5	\$27.5
FY1993	\$274.5	\$31.4	\$12.8	\$130.5	\$14.9
FY1994	\$116.6	\$32.1	\$19.8	\$48.9	\$7.6
FY1995	\$108.7	\$32.7	\$25.2	\$113.5	\$22.4
FY1996	\$207.1	\$11.8	\$27.3	\$40.5	\$5.6
FY1997	\$176.6	\$30.9	\$81.4	\$26.6	\$24.3
FY1998	\$15.1	\$54.9	\$29.1	\$13.3	\$9.8

*Questioned costs have decreased significantly due to the close out of the Construction Grant Program.

Primary Source: *A Progress Report to the President*, President's Council on Integrity and Efficiency and Executive Council on Integrity and Efficiency for fiscal years 1992 through 1998.

Enclosure

Table 4: Reported Funds To Be Put To Better Use for Fiscal Years 1992 Through 1998

(Dollars in millions)

Years	EPA	FEMA	GSA	DOT	Amtrak
FY1992	\$143.7	\$17.7	\$276.2	\$721.7	\$0.1
FY1993	\$48.2	\$20.2	\$381.4	\$295.4	\$0.0
FY1994	\$2.4	\$53.2	\$193.3	\$291.7	\$0.0
FY1995	\$145.3	\$8.2	\$202.4	\$1222.8	\$0.0
FY1996	\$18.2	\$4.9	\$342.1	\$473.0	\$0.0
FY1997	\$0.0	\$238.6	\$81.3	\$115.8	\$10.5
FY1998	\$2.0	\$192.7	\$290.7	\$1059.1	\$0.9

Primary Source: *A Progress Report to the President*, President's Council on Integrity and Efficiency and Executive Council on Integrity and Efficiency for fiscal years 1992 through 1998.

Table 5: Reported Investigative Recoveries for Fiscal Years 1992 Through 1998

(Dollars in millions)

Years	EPA	FEMA	GSA	DOT	Amtrak
FY1992	\$4.9	\$5.9	\$34.7	\$3.0	\$0.0
FY1993	\$20.5	\$4.1	\$27.2	\$26.2	\$1.5
FY1994	\$1.8	\$6.2	\$26.7	\$16.2	\$2.0
FY1995	\$4.3	\$4.1	\$15.8	\$52.2	\$0.8
FY1996	\$5.6	\$14.0	\$25.3	\$16.9	\$0.6
FY1997	\$3.9	\$5.5	\$18.1	\$12.4	\$0.1
FY1998	\$15.0	\$3.0	\$11.9	\$21.8	\$0.2

Primary Source: *A Progress Report to the President*, President's Council on Integrity and Efficiency and Executive Council on Integrity and Efficiency for fiscal years 1992 through 1998.

Table 6: Reported Number of IG Reports for Fiscal Years 1992 Through 1998

Years	EPA*	FEMA	GSA	DOT*	Amtrak
FY1992	1,962	156	660	1,956	93
FY1993	1,573	207	552	2,456	80
FY1994	1,526	180	503	1,334	74
FY1995	897	162	517	968	40
FY1996	499	154	409	557	40
FY1997	459	152	312	144	46
FY1998	397	235	233	213	27

*EPA stated that beginning in fiscal year 1995 it stopped reporting its single audit related work that did not have significant findings. EPA also stated that beginning in fiscal year 1996, it requested fewer Defense Contract Audit Agency (DCAA) pre-award contract audit reports.

*DOT stated that beginning in 1994 it stopped reporting on its single audit related work. DOT also stated that beginning in fiscal year 1997, it was no longer responsible for DCAA audits and excluded them from their semiannual reports to Congress.

Source: IG semiannual reports for fiscal years 1992 through 1998.

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