



## UNITED STATES GENERAL ACCOUNTING OFFICE

WASHINGTON, D.C. 20548

OFFICE OF GENERAL COUNSEL

B-173761

March 17, 1978

Thomas J. Hamilton, Esquire  
Western Exploration and  
Production Division  
Getty Oil Company  
P.O. Box 5237  
Bakersfield, California 93308

Dear Mr. Hamilton:

This is in response to your letter of January 31, 1978, addressed to the Secretary of the Interior, in which you requested copies of the certification of certain accounts settled by GAO. The Department of Interior referred your request to this agency for response. Specifically, you requested copies of the settlement for each monthly account of royalty payments made by Getty Oil Company for production of petroleum products from Naval Petroleum Reserve leases for a particular period of time.

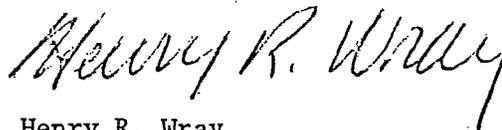
Your letter cites the Freedom of Information Act (5.U.S.C. 552). As an agency responsible to Congress, the General Accounting Office is not subject to the provisions of that Act. It is our policy, however, to make our records available to the public to the extent disclosure is consistent with our function and responsibilities to the Congress and is not prohibited by law. We have issued regulations concerning the availability of GAO records to the public. These regulations are contained in Part 81 of title 4 of the Code of Federal Regulations. We consider your request as having been made pursuant to these regulations.

GAO's responsibility to settle accounts of accountable officers does not require the issuance of a certificate or other explicit acceptance of the statement of accountability. Therefore, GAO does not issue certificates of settlement of accounts unless a basis for taking exception to a payment reflected in such accounts exists. As a general rule, we fulfill our settlement responsibilities by performing selective audits of financial management systems in conjunction with our more broadly based audits rather than by examining specific accounts. A review of our records reveals that the accounts for which you requested copies of

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certification of settlement were not examined by our Office. Consequently, there are no documents of the type you request.

Sincerely yours,

A handwritten signature in cursive script that reads "Henry R. Wray".

Henry R. Wray  
Assistant General Counsel