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BY THE U.S. GENERAL ACCOUNTING OFFICE

**Report To The Chairman, Subcommittee On
Oversight And Investigations,
Committee On Energy And Commerce,
House Of Representatives****The U.S. Synthetic Fuels Corporation's
Contracting With Individual Consultants**

The U.S. Synthetic Fuels Corporation has an overall policy and implementing guidelines for awarding contracts. Regarding individual consultants, the policy states that contracts should be awarded on a competitive basis whenever practical and that noncompetitive procurements should be limited to time-critical situations and/or when the consultant has the unique expertise needed to perform the service. The guidelines, however do not require that these two conditions be met before awarding noncompetitive individual consultant contracts. Further, the corporation did not--as its guidelines require--compare consultants' charges with the cost of hiring permanent employees nor did it monitor consultants' performance. Without competition, consultant versus employee cost comparisons, and monitoring of performance the Corporation does not know whether it obtained the best person, price, or services. GAO is making recommendations for improvements in these areas.



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RESOURCES COMMUNITY
AND ECONOMIC DEVELOPMENT
DIVISION

B-204290

The Honorable John D. Dingell
Chairman, Subcommittee on Oversight
and Investigations
Committee on Energy and Commerce
House of Representatives

Dear Mr. Chairman:

On August 30, 1983, you asked us to review the contracting activities of the U.S. Synthetic Fuels Corporation. Specifically, you were concerned about the propriety of the Corporation's contracting with individual consultants. Our evaluation of the Corporation's contracting policy, guidelines, and practices; a statement of our objective, scope, and methodology; and details of our findings are discussed in appendix I. In summary, we found that the Corporation did not consistently follow either its policy or guidelines when awarding contracts to individual consultants.

The Corporation was established by the Energy Security Act (Pub. L. No. 96-294) of June 30, 1980, to provide financial assistance for synthetic fuels projects. It did not begin operations until October 1980 when an interim Board of Directors was named. However, it was not until October 28, 1981, that the Corporation had a permanent Chairman and Board of Directors. Although the Energy Security Act generally exempts the Corporation from most statutes governing federal departments, the Board, at its first meeting in October 1981, approved an overall contracting policy which directed that procurements should follow the best commercial and government practices and that contracts should be awarded on a competitive basis whenever practical.

The Board policy stated that before contracting with individual consultants the Corporation must (1) have a specific, well-defined need that is not available within the Corporation or for which it is undesirable to hire staff, (2) compare the contract cost with the cost of hiring permanent employees, (3) assess potential conflict-of-interest problems, and (4) evaluate the qualifications of the individuals based on their unique expertise to meet the Corporation's needs. The Board also stated that non-competitive procurements should be limited to situations where time was of the essence or the consultant had the unique expertise needed to perform the service.

The Corporation adopted guidelines in November 1982 to implement the Board's policy. These guidelines define the contracting authority of Corporation officials, provide guidance on how to compete contracts and assess competitive proposals, and require that Corporation officials monitor contractors' performance and expenditures. However, the guidelines exclude contracts with individual consultants from competition. Thus these guidelines do not recognize that individual consultant contracts meet the time-critical or unique expertise tests necessary to justify the noncompetitive procurements included in the Board's policy. While the Board's policy is generally consistent with government practices for purchasing goods and services, the Corporation's implementation of this policy, with respect to contracting for individual consultants, is not.

Between October 1981 and August 1983, the Corporation awarded contracts totaling \$775,635 to 55 individual consultants. These contracts were awarded without competition. Of the total consultants, we selected 23 who were hired (1) between October 1981 and November 1982 to determine whether the Corporation followed the Board's policy when awarding contracts to individual consultants and (2) after November 1982 to determine whether the Corporation followed the guidelines it established. Of these 23 consultants, 10 were hired before and 13 after November 1982. These 23 were not statistically selected and therefore may not be representative of the 55.

The Corporation did not consistently follow the Board's policy in awarding contracts to the 10 consultants between October 1981 and November 1982. The Corporation did not (1) compare the contract cost for these 10 consultants with the cost of hiring permanent employees, (2) address conflict-of-interest in 2 contracts, (3) demonstrate that these 10 consultants were uniquely qualified to perform the contract service or were needed on a time-critical basis, and (4) include evaluations of 6 consultants' qualifications in its contract files. According to the Corporation's Vice President and its Director of Contracts, these consultants were hired at a time when it had limited staff and services were needed on very short notice.

Further, the Corporation did not follow the guidelines established when awarding contracts to the 13 consultants after November 1982. The Corporation did not compare consultants' charges with the cost of hiring permanent employees to determine the least costly method to acquire the services needed. According to the Corporation's Vice President for Administration and its Director of Contracts, in certain situations, such as an "inexpensive contract," a cost analysis may not be necessary. We recognize that some cost analyses may be brief; however, the guidelines state that each consulting contract should be subjected to a cost comparison. Corporation officials said that they are in the process of developing a methodology to make such cost analyses.

The Corporation also did not monitor these 13 consultants' performance. Corporation officials pointed out that monitoring may not be necessary when a consultant is hired to provide advice or attend meetings. However, this was not the case for at least 10 of the consultants. Eight of the 13 were hired to assist the Corporation develop its legislatively mandated comprehensive strategy¹ and 2 were hired to develop and negotiate financial assistance agreements. Corporation officials said that monitoring criteria is being developed.

In addition, the Corporation's practice of excluding individual consultant contracts from competition and not limiting noncompetitive procurements to time-critical situations or when unique expertise is needed is not consistent with government procurement policy. In past reports,² we recommended that before awarding individual contracts agencies (1) determine if other qualified sources are available such as by making written or telephone inquiries and (2) provide a written justification that competition is not feasible for contracts costing more than the small purchase threshold.³ The Corporation does not have these requirements. Without competition, consultant versus employee cost comparisons, and monitoring of performance, the Corporation is not in the best position to know whether it obtained the best person, price, or services.

We recommend, therefore, that the Chairman, U.S. Synthetic Fuels Corporation, require the Corporation to

- follow the Board's policy and award individual consultant contracts on a noncompetitive basis only after it determines that unique expertise needs and/or a time-critical situation makes competition infeasible;
- provide a written justification demonstrating that competition is not feasible for contracts costing \$25,000 or more; and

¹The Energy Security Act (Pub. L. No. 96-294) stipulates synthetic fuels production goals of 500,000 barrels per day of crude oil equivalency by 1987 and 2 million by 1992. Between June 1984 and June 1985, the Corporation is required to submit to the Congress a comprehensive strategy to achieve these goals. If the Congress approves the strategy, the Corporation may then request additional appropriations for synthetic fuels development.

²For a selected listing of these reports, see Less Sole-Source, More Competition Needed on Federal Civil Agencies' Contracting (GAO/PLRD-82-40, Apr. 7, 1982), app. IX.

³Pub. L. No. 98-191 (Dec. 1, 1983) raised this threshold to \$25,000. At the time of our review, this threshold was \$10,000.

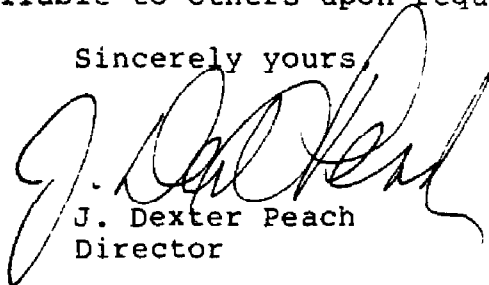
--follow its guidelines by (1) comparing consultants' charges with the cost of hiring permanent employees before awarding contracts to individual consultants, recognizing that for some contracts the documentation may be brief and (2) monitoring consultants' performance over the life of the contracts.

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We did not obtain official comments from the Corporation on this report. However, we discussed the material presented with the Corporation's Vice President for Administration and its Director of Contracts. They agreed with the material except as noted in the report.

Unless you announce its contents earlier, we plan no further distribution of this report until 30 days from the date of its issuance. At that time, we will send copies to the Chairman, U.S. Synthetic Fuels Corporation and other interested parties. We will also make copies available to others upon request.

Sincerely yours,

A handwritten signature in black ink, appearing to read "J. Dexter Peach". The signature is stylized and cursive, written over the typed name and title.

J. Dexter Peach
Director

C o n t e n t s

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APPENDIX

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THE U.S. SYNTHETIC FUELS CORPORATION'S
CONTRACTING WITH INDIVIDUAL CONSULTANTS

OVERVIEW OF THE CORPORATION'S
CONTRACTING PRACTICES

The U.S. Synthetic Fuels Corporation was established by the Energy Security Act (Pub. L. No. 96-294) of June 30, 1980, to provide financial assistance for synthetic fuels projects. During its first year, the Corporation had three distinct periods of management, and it was not until October 28, 1981, that the Corporation had a permanent Chairman and Board of Directors. Although the Energy Security Act generally exempts the Corporation from most statutes governing federal departments--including those for procurement of goods and services--the Board, at its first meeting in October 1981, approved an overall contracting policy. This policy stated that procurements should be based on competition whenever practical and should follow the best commercial and government practices.

Although the Corporation did not adopt guidelines to implement the Board's policy until November 1982, it did initiate several actions between October 1981 and November 1982 to provide uniformity in its contract management. For example, the Corporation required that a statement of work and need accompany all procurement requests, including those for individual consultants.

In November 1982 the Corporation adopted detailed, consolidated guidelines--in the form of a procurement manual--for justifying, negotiating, awarding, and monitoring contracts. The guidelines define the contracting authority of Corporation officials, provide guidance on how to compete contracts and assess competitive proposals, and require that Corporation officials monitor contractors' performance and expenditures. In March and June 1983, the Corporation revised the guidelines when it strengthened its conflict-of-interest controls by requiring that Corporation officials and individual consultants identify any prior or current business or personal affiliations.

Corporation records show that between October 1981 and August 1983 it awarded contracts for goods and services totaling \$4.9 million, including \$775,635 for contracts awarded to 55 individual consultants.

OBJECTIVE, SCOPE, AND METHODOLOGY

Our objective in this review was to respond to concerns raised by the Chairman, Subcommittee on Oversight and Investigations, House Committee on Energy and Commerce, concerning the propriety of the Corporation's contracting with individual consultants. We assessed (1) the adequacy of the Board's policy and the

Corporation's guidelines for contracting with individual consultants and (2) its implementation of these requirements. We reviewed the Corporation's justification for these consultants, the process used in selecting them, and how the Corporation monitored performance. We did not, however, evaluate the quality of the final products delivered. We limited our review to consultants hired between October 1981 and August 1983.

We began with October 1981 because that was the time when the Corporation had its first permanent Board of Directors and an approved contracting policy. Although the Chairman initially requested that we review contracts with 51 individual consultants awarded through June 1983, his office agreed to our extending the review through August 1983 in order to provide updated information. By extending the time, there were four more individual consultants included in our review.

We did not verify the contractual information for all 55 consultants. We selected a sample of consultants who were hired prior to and after the Corporation adopted its November 1982 contracting guidelines. We selected 5 consultants who had previous affiliations with the past president of the Corporation, as the Chairman requested; 9 randomly from an alphabetic listing of consultants, and 9 of the 11 most recent consultants hired. Of these 23, 10 were hired before and 13 after November 1982. These 23 were not statistically selected and therefore may not be representative of the 55. As of August 1983, the Corporation paid these consultants about \$260,000, with payments ranging from \$255 to \$77,461.

We interviewed Corporation officials and obtained documentation supporting the verbal information provided. We reviewed (1) the Corporation's procurement manual that prescribes the guidelines for procuring supplies and services, (2) the Corporation's "consulting agreement work kit" that is used by program officials who require consulting services, (3) an Inspector General memorandum on the Corporation's contracting practices, (4) information the Corporation provided by letter and at hearings to congressional committees concerning the contracts it had awarded, and (5) our reports discussing the federal government's use of consulting service contracts and the Corporation's contracting practices.

Our review was conducted between September and November 1983. As requested by the Chairman's office, we did not obtain official comments on this report. We did, however, discuss the material presented with the Corporation's Vice President for Administration and its Director of Contracts. We incorporated their comments as appropriate. Except as noted, our review was made in accordance with generally accepted government auditing standards.

THE CORPORATION'S CONTRACTING PRACTICES WITH
INDIVIDUAL CONSULTANTS BEFORE NOVEMBER 1982

The Corporation did not fully comply with the Board of Director's October 1981 policy for administering individual consultant contracts. This policy stipulated that before contracting with individuals the Corporation must

- have a specific, well-defined need that is not available within the Corporation or for which it is undesirable to hire staff;
- compare the contract cost with the cost of hiring permanent employees;
- assess potential conflict-of-interest problems; and
- evaluate the qualifications of the individuals based on their unique expertise to meet the Corporation's needs.

The Board also stipulated that contracts should be based on competition whenever practical. Noncompetitive procurements for consultants were to be justified in writing and limited to situations where time was of the essence or unique expertise was needed. This policy is generally consistent with federal procurement policy for purchasing goods and services.

Our sample of 10 individual consultants hired by the Corporation between October 1981 and November 1982 showed that they were hired to (1) develop an automated tracking system for internal communications, (2) develop a method to delete obsolete documents from the Corporation's word processing system, (3) assist the Inspector General to develop an audit and financial management program, (4) review and evaluate three synthetic fuels project proposals, (5) provide technical overview of financial assistance proposals, (6) set up a visit to South Africa for the Corporation's president, (7) design office space and supervise the Corporation's headquarters move, and (8) provide legal services. The remaining two consultants were hired to analyze the Corporation's organizational structure. The length of service of these contracts varied. Six of the 10 consultants had 1- to 6-month contracts, but the other 4 had 16- to 24-month contracts. Payments for these services ranged from \$255 to \$77,461.

The Corporation did not consistently follow the Board's policy when hiring the 10 consultants included in this phase of our review. The Corporation awarded contracts to the 10 consultants without competition. Yet, written justification for the noncompetitive procurement was provided in only two cases. According to Corporation officials, the 10 consultants were hired

at a time when it had limited staff and services were needed on very short notice. Our review of the contracts and supporting documentation also showed that the Corporation did not:

- Compare the contract cost for these 10 consultants with the cost of hiring permanent employees.
- Include language addressing conflict-of-interest in two contracts. The Corporation's Vice President for Administration and its Director of Contracts told us that, while conflict-of-interest language was not included in two contracts, the Corporation did include conflict-of-interest language in subsequent contracts awarded to these individuals. We confirmed that this did happen. The Corporation did include conflict-of-interest language in the other eight consultant contracts. A separate report will discuss the Corporation's efforts to assess potential conflict-of-interest problems.
- Demonstrate that these 10 consultants were uniquely qualified to perform the contracted services to justify the noncompetitive procurement. According to the Vice President for Administration and the Director of Contracts, the Board never intended this requirement to apply to individual consultant contracts. They could not, however, provide documentation from the Board to support this contention.
- Include evaluations of six consultants' qualifications in its contract files to determine whether the consultants possessed unique experience to meet the Corporation's needs. Of these six consultants, three were hired based on the recommendation of the Corporation's President, one had a previous contract with the Corporation, and there was no indication how the remaining two were selected. The other four files did include background information which indicated that these consultants were qualified to perform the contracted services.

THE CORPORATION'S CONTRACTING PRACTICES
WITH INDIVIDUAL CONSULTANTS AFTER NOVEMBER 1982

In November 1982, the Corporation adopted guidelines to implement the contract administration policy approved by the Board in October 1981. We assessed the Corporation's implementation of these guidelines for 13 consultants hired after that time.

Of these 13 consultants, 8 were hired to assist the Corporation develop its comprehensive strategy and 2 to assist in developing and negotiating financial assistance agreements. The remaining three consultants were hired to develop an external communication (public relations) system, monitor the construction of

a Corporation-funded synthetic fuels project, and prepare a discussion paper on strategic options. The length of these 13 contracts ranged from 1 to 11 months, and the contract amounts ranged from \$6,000 to \$41,800. Nine of these contracts were still ongoing during our review.

The Corporation has taken some actions to improve its management of individual consultant contracts. It adopted guidelines in November 1982 and has been revising them. For the most part, individual consultant contracts and supporting files include the appropriate documentation. For example, we found that, based on our sample of 13 consultants, 12 files included background information to allow the Corporation to evaluate consultants' qualifications and all 13 contracts included conflict-of-interest language. However, more needs to be done. We found that:

--The Corporation's guidelines are not consistent with the Board's policy because they do not require that noncompetitive contracts with individual consultants meet the test of timeliness or uniqueness. Program officials need only provide a written statement of need for the consultant and outline the basis for selecting a particular individual.

--The Corporation did not consistently follow its guidelines. It did not compare consultants' charges with the cost of hiring permanent employees to determine the least costly method to obtain the services needed nor did it monitor consultant's performance over the life of the contracts.

Corporation awards individual consultant contracts without competition

The Board's October 1981 policy states that contracts should follow government procurement policy¹ and should be awarded on a competitive basis whenever practical. In implementing this policy, however, the Corporation determined that it was not practical to compete contracts with individual consultants. According to the Corporation's Vice President for Administration and its Director of Contracts, the Corporation determined that it was not practical to compete contracts with individual consultants because of the paperwork and time required and the dollar amounts of the contracts.

¹During the time of our review agencies were to provide written justification that competition is not feasible for contracts costing \$10,000 or more. Pub. L. No. 98-191, December 1, 1983, raised this threshold to \$25,000. Eight of the 13 consultants had contractual limits of \$10,000 or more and 4 of the 8 had limits of \$25,000 or more.

By excluding individual consultant contracts from competition, the Corporation does not comply either with the Board's policy or government procurement policy for contracting with individual consultants. Over the past 20 years, we have issued numerous reports which point to a recurring problem among federal agencies; that is, more needs to be done to obtain adequate competition in contracts awarded for various types and amounts of goods and services including consulting services.²

We pointed out that, based on Comptroller General's decisions in bid protest cases, there are valid reasons for awarding noncompetitive contracts. These reasons include, in part, that (1) there is reasonable basis to conclude that only one contractor is capable of meeting the need and/or (2) the need for the product or service is so urgent (emergency situation) that there is not enough time to obtain competition; however, urgency in itself does not necessarily justify a noncompetitive decision and a reasonable search for other sources should be conducted. We recommended that, before concluding that a sole-source is capable of meeting a need, agencies should (1) identify other qualified sources³ and (2) provide written justification demonstrating that competition is not feasible for contracts costing \$10,000 or more.

The Corporation did not determine if there were others qualified to perform the contract service nor provide written justification that competition was not feasible. Of the 13 consultants included in our review, 8 had contractual limits of \$10,000 or more, excluding travel and other expenses. These limits ranged from \$11,500 to \$41,800. Further, the Corporation's statement of need and basis for selection did not address the uniqueness of the consultants' experience and qualifications, and in only one case, did it justify a time-critical need.

The Corporation justified hiring four consultants because they were "highly qualified" in financial assistance programs, economics, environmental issues, and technical program management; two because they had worked previously with the Corporation; two because they were known to and recommended by the Corporation's president; two because they had strong professional and academic backgrounds in chemical engineering and a combination of economics and physical geography; two because they had "first hand" experience involving energy project negotiations; and one because he was an "expert" in energy investment analyses.

²For a selected listing of these reports, see Less Sole-Source, More Competition Needed on Federal Civil Agencies' Contracting (GAO/PLRD-82-40, Apr. 7, 1982), app. IX.

³Ascertain whether other qualified sources exist by making written or telephone contacts with knowledgeable federal and nonfederal experts.

The Corporation did not perform cost analyses

Both the Board's October 1981 policy statement and the November 1982 guidelines require that the Corporation perform an analysis to determine the least costly method to acquire the services needed by comparing consultants' charges with the cost of hiring permanent employees. None of the 13 files we reviewed included a cost analysis. According to the Corporation's Vice President for Administration and its Director of Contracts, in certain situations, such as an "inexpensive contract," a cost analysis may not be necessary. These officials did not, however, define an inexpensive contract. We recognize that some cost analyses may be brief; however the guidelines state that each consulting contract should be subjected to a cost analysis.

The Corporation is in the process of developing a methodology for comparing in-house costs with a consultant's charges. On November 3, 1983, the Director of Contracts sent the proposed methodology to others in the Corporation for comment. Once comments are received and if they are favorable, he plans to recommend its use throughout the Corporation. He could not tell us when this would happen.

The Corporation does not monitor consultants' performance

In May 1982 the Corporation's Vice President for Administration directed that program officials must monitor consultants' work. This was reiterated in the Corporation's November 1982 contracting guidelines which state that the program organization which awards the contract must monitor the consultant's performance, expenditures, and product delivered. However, since November 1982, the Corporation has not fully established criteria for program managers to use in carrying out these activities. We found that:

- None of the 13 consultants included in our review were provided milestones for the work to be performed.
- Eight were required to provide written products, but the requirements for these products varied greatly. For example, two of the consultants were required to "prepare a full range of documentation" (not defined in the contract), three others were to be given specific product requirements after work began, and another was required to "produce one or more reports of five pages each."

Without milestones and a specified end product, the Corporation has no criteria by which to measure consultants' performance and product delivered. The Corporation does monitor expenditures by requiring consultants to submit the time they worked and other

expenses and have them approved before payments are made. Further, it requires program officials to certify in writing that the contracted services have been completed before final payment is made.

Corporation officials are aware that consultants' performance is not being monitored. According to the Director of Contracts, he started to develop guidelines by which program organizations would monitor consultants. However, because of higher priority work, the guidelines have not been completed. The Corporation did initiate an interim action in November 1983 when it required that program organizations indicate monthly the estimated cost to complete all contracts, including those with consultants.

The Corporation's Vice President for Administration and its Director of Contracts told us that milestones are included in contracts, when appropriate. However, when an individual consultant is hired to provide advice and attend meetings, milestones may not be appropriate. This, however, was not the case for at least 10 of the 13 consultants we reviewed. Eight of the 13 consultants were hired to assist the Corporation develop its legislatively mandated comprehensive strategy and 2 were hired to develop and negotiate financial assistance agreements for Corporation-funded synthetic fuels projects. Milestones could be established for these activities.

CONCLUSIONS

While the Corporation has taken some actions to improve its management of individual consultant contracts, more needs to be done. The Corporation has a Board-approved policy for contracting with individual consultants. It adopted guidelines to implement the policy and has been revising them. It now documents the qualifications of the individuals hired and includes conflict-of-interest language in consultants' contracts.

However, the Corporation's guidelines allow it to award contracts to individual consultants without competition. Although the Energy Security Act generally exempts the Corporation from most statutes governing federal departments, the Board's October 1981 policy states that procurements should be based on competition whenever practical and that noncompetitive procurements should be limited to time-critical situations or when unique expertise is required to meet its needs. This policy is generally consistent with federal procurement policy but the Corporation's implementation--which excludes individual consultant contracts from competition--is not. In addition, the Corporation did not determine if other qualified sources were available before contracting to meet its needs, nor provide a written justification that competition is not feasible for contracts costing \$10,000 or more (as of December 1, 1983, this amount is \$25,000).

Further, the Corporation does not follow its guidelines by comparing consultants' charges with the cost of hiring permanent employees to determine the least costly method to acquire the services needed nor monitor consultants' performance. The Corporation is in the process of developing a methodology for comparing in-house costs with consultants' charges. Once completed, the Corporation needs to insure that the guidelines are effectively implemented. Without competition, consultant versus employee cost comparisons, and monitoring of performance, the Corporation is not in the best position to know whether it obtained the best person, price, or services. As discussed throughout this report, the Corporation has had a procurement policy since October 1981 and implementing guidelines since November 1982, but its management has not consistently followed either in awarding contracts to individual consultants.

RECOMMENDATIONS

We recommend that the Chairman, U.S. Synthetic Fuels Corporation, require the Corporation to

- follow the Board's policy and award individual consultant contracts on a noncompetitive basis only after it determines that the consultant has the unique expertise needed to perform the service and/or a time-critical situation makes competition infeasible;
- provide a written justification demonstrating that competition is not feasible for contracts costing \$25,000 or more; and
- follow its guidelines by (1) comparing consultants' charges with the cost of hiring permanent employees before awarding contracts to individual consultants, recognizing that for some contracts the documentation may be brief, and (2) monitoring consultants' performance over the life of the contracts.

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