



U.S. GOVERNMENT PUBLISHING OFFICE

OFFICE OF INSPECTOR GENERAL

**FINAL REPORT
REPORT NUMBER 17-08**

**Financial Management:
Unbilled Congressional Publication Jackets**

March 28, 2017



Date

March 28, 2017

To

Chief Financial Officer

From

Inspector General

Subject

Final Report—Financial Management: Unbilled Congressional Publication Jackets
Report Number 17-08

Enclosed please find the subject final report. The Office of Inspector General (OIG) conducted a review to determine the GPO framework for timely accounting and closing out of congressional publication products. We consider management's comments responsive to the recommendations, which are considered resolved but will remain open until implementation of the corrective actions.

GPO's management and staff were helpful and accommodating throughout this review. If you have any questions or comments about this report, please do not hesitate to contact me at (202) 512-0039.

A handwritten signature in black ink that reads "Michael A. Raponi".

MICHAEL A. RAPONI
Inspector General

Attachment

cc:

Director, GPO

Deputy Director, GPO

Acting General Counsel

Chief of Staff

Managing Director, Official Journals of Government

Managing Director, Plant Operations

Contents

Introduction	1
Results in Brief	1
Background.....	3
Results and Recommendations.....	6
Appendix A – Objectives, Scope, and Methodology	9
Appendix B – Sample Results.....	12
Appendix C – Management’s Response	16
Appendix D – Status of Recommendations	19
Appendix E – Report Distribution.....	20
Major Contributor.....	21

Office of Inspector General

Report Number 17-08

March 28, 2017

Financial Management: Unbilled Congressional Publication Jackets

Introduction

In May 2016, the House of Representatives Committee on House Administration (Committee) informed the Office of Inspector General (OIG) of several instances of untimely charges for congressional publication products. The Committee expressed particular concern that products were billed several years beyond their order and/or completion date.

The Office of Inspector General (OIG) conducted a review to determine the GPO framework for timely accounting and closing out of congressional publication products. To accomplish our objective, we gained an understanding of policies, procedures, systems, and processes related to congressional billing practices and performed walkthroughs of applicable processes. We analyzed unbilled congressional jackets that as of February 3, 2017, were more than 2 months old. We tested jackets with a status of “GPO Ready to Bill” with accumulated costs that were older than 1 year; jackets for products other than Hearings or the Congressional Serial Set with accumulated costs and also older than 1 year; and Hearings older than 2 years with accumulated costs.

We conducted this review from November 2016 through February 2017. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our objectives. Our objective, scope, methodology, and criteria are detailed in Appendix A.

Results in Brief

As of February 3, 2017, GPO had 1,084 unbilled jackets associated with congressional publication products, dating back to 2012¹. More than 80 percent of the unbilled jackets pertain to the printing of Congressional Hearings or the Congressional Serial Set. Officials stated that in many instances GPO did not receive the final transcript for Congressional Hearings. Agency officials also stated that because printing the Serial Set workload is not a priority, jackets sometime remain open and unbilled for years. The 1,084 unbilled jackets totaled approximately \$4 million for which GPO could not close out. We attribute the unbilled jackets to a lack

¹ GPO had an additional 24 unbilled jackets with no associated cost dating as far back as 2009.

of an approved policy and an effective process for monitoring and following up on unbilled jackets.

We noted that the Agency is in the early processes of planning for a new fully integrated financial management system that would address this issue. A current solution would require a collaborative effort between the Offices of Finance, Official Journals of Government, and Plant Operations since each played an equal, interdependent role in this process. Both the Managing Director of the Office of Official Journals of Government and the Managing Director of Plant Operations, stated that they would cooperate with and respond to the Office of Finance in investigating unbilled jackets.

Recommendations

We recommend that the Chief Financial Officer work with the offices of Official Journals of Government and Plant Operations to: (1) develop and implement a process by which unbilled jackets can be monitored effectively and (2) clear the unbilled jackets by taking necessary action on the 1,084 unbilled jackets.

Management's Response

Management stated that GPO is committed to providing an efficient, effective billing and reporting system for congressional as well as all other products and services. GPO is currently in the early stages of adding, to its current core accounting and financial system, a process to account for the progress of work from ordering through billing.

Management generally agreed with the recommendations. The complete text of management's response is in Appendix C.

Background

GPO produces congressional documents and information products such as the Congressional Record, bills, reports, hearings, and other documents used in the legislative process in Congress. Below is a brief description of key products.

- Hearings (GPO Product Code 83) – Published hearings held before committees.
- Committee Reports (Product Code 65) – Documents of congressional committees on pending legislation carrying a congressional document number.
- Documents (Product Code 73) – House and Senate documents with a congressional number. Examples include annual reports, engineers' reports made by Government agencies, or estimates of appropriations.
- Committee Prints (Product Code 64) – Documents on pending legislation printed for the internal use of committees.
- Serial Set (Product Code A2) – U.S. Congressional Serial Set, commonly referred to as a Serial Set, is a hardcover bound document containing the House and Senate Documents and the House and Senate Reports bound by session of Congress. Printing of the Congressional Serial Set is authorized under section 738, title 44 of the United States Code. The final product is supplied to State libraries and other designated depository libraries for their permanent files

Work performed for Congress is provided through the Congressional Publishing Appropriation. Unspent prior year balances are transferred to GPO's Business Operations Revolving Fund.

Responsibilities at GPO

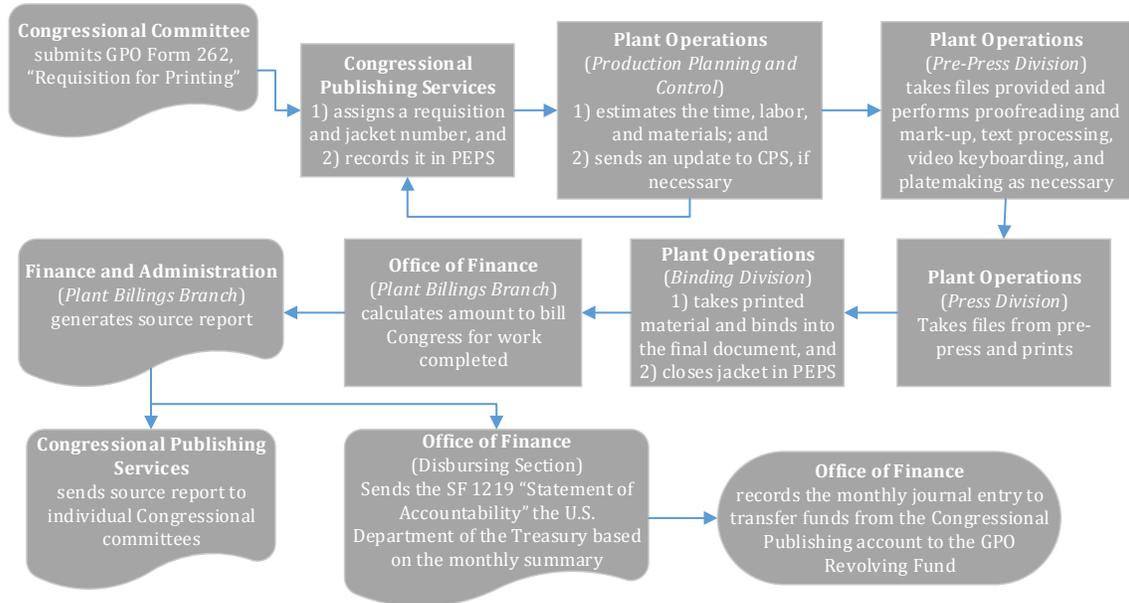
While the Chief Financial Officer has overall responsibility for financial management and accounting, the Offices of Official Journals of Government's Congressional Publishing Services, Plant Operations, and the Office of Finance's Plant Billing Branch all play an interdependent role in processing requests, producing products, and billing charges for services provided to Congress.

Congressional Printing Process

GPO's process begins with submission of GPO Form 262, "Requisition for Printing," from Congress. A hard copy of the form follows the jacket throughout the process.

When a job is finished, GPO sends a source report to the requesting committee. The chart below depicts the general process.

Chart 1. Congressional Publishing Products Process



Source: OIG.

Prior Work Associated with Congressional Billing

OIG previously issued four reports² related to GPO’s Congressional billing processes. To access the full text of the OIG reports, visit <http://www.gpo.gov/oig/>.

Federal Guidelines

The U.S. Government Accountability Office *Standards for Internal Control in the Federal Government*, dated September 2014, require that “transactions are promptly recorded to maintain their relevance and value to management in controlling operations and making decisions. This applies to the entire process or life cycle of a

² Report Number 12-16, *Operational Enhancements Could Further Improve the Congressional Billing Process*, dated September 21, 2012.

Report Number 12-04, *GPO Strengthened Management Oversight of the Congressional Billing Process but Additional Steps Needed*, dated December 5, 2013.

Report Number 14-07, *Changes Can Provide GPO Better Information on Establishing Billing Rates for Congressional Hearings (Product Code 83)*, dated March 24, 2014.

Report Number 15-19, *Budget Formulation for Select Congressional Products*, dated September 25, 2015.

transaction or event from its initiation and authorization through its final classification in summary records.”

Results and Recommendations

GPO had 1,084 unbilled congressional publication jackets dating back 5 years—underscoring a need for improved oversight. An aging analysis of GPO records disclosed the following:

Table 1. Aging of Unbilled Jackets (as of February 3, 2017)

Age Category	No. of Unbilled Congressional Publication Jackets	Amount
3 months to 1 year	541	\$2,494,581
>1 to 2 Years	242	370,701
>2 to 3 Years	185	111,801
>3 to 4 Years	66	1,045,055
>4 to 5 Years	50	14,223
Total	1,084	\$4,036,361

More than 80 percent of the unbilled jackets were for Hearings and the Serial Set with a lesser amount for various other products as shown in Table 2.

Table 2: Unbilled Jackets by Product

Product	No. of Unbilled Congressional Publication Jackets	Amount
Hearing	588	\$811,123.82
Serial Set	316	\$1,204,748.81
Others	180	\$2,020,488.20

Hearings

Our analysis of 30 unbilled hearing jackets disclosed 26 were described as open and waiting for the Committee to send the transcript, thus preventing the closeout of the work order. One jacket was actually a congressional detail and was coded and left open in error. One jacket was completed after February 3, 2017. GPO officials could not provide an explanation for the remaining two jackets.

An official in the Congressional Publishing Office stated that although an unwritten policy, it investigates and closes out hearings more than 2 years old. Our review disclosed that of the 30 unbilled jackets, 19 were 2 years and older.

Congressional Serial Set Jackets

Our analysis of 20 unbilled Serial Set jackets disclosed the jackets ranged in age from 12 months to 50 months, with an average age of 28 months. As of February 13, 2017, all 20 of the jackets were still in the Bindery Division.

GPO did not have a policy for identifying the length of time required for producing the Congressional Serial Set. A manager from the Bindery Division stated that production of the Congressional Serial Set is a time- and labor-intensive process that can span several years. The Manager also stated that as of February 2017 only one bookbinder was committed full time to the Serial Set workload and that other staff members work on the Serial Set workload when available. During our February 13, 2017, walkthrough of the Serial Set production process, GPO was still working on the Serial Set for the first session of the 112th Congress, which officially ended January 3, 2012.

Other Products

Other products included Committee Prints (64 jackets), Miscellaneous (42 jackets), Documents (19 jackets), and Committee Reports (10 jackets). Of the 20 jackets examined that were for products other than Hearings or the Congressional Serial Set, 16 were completed but not billed.

Framework for Monitoring Timeliness was Absent

Neither the GPO Plant Billing Branch, the Office of Congressional Publishing Services, nor Plant Operations had an approved policy or effective process for monitoring and following up on unbilled jackets.

The Chief of Plant Billing attempted to eliminate the large amount of unbilled jackets by providing monthly lists of unbilled jackets older than 2 years of age to both the Congressional Publishing Office and Plant Operations. Because of a lack of response, however, the Chief abandoned that procedure and now, when time permits, simply investigates jackets that are open and have been unbilled for some time, focusing on those with expiring funds, which have resulted in some billing for work that GPO received years ago.

The Congressional Publishing Office did not have a formal policy for monitoring unbilled jackets. Some Congressional Publishing Services personnel stated that their undocumented office policy consisted of contacting the appropriate congressional committee after jackets were 2 years old to determine the status of the hearing, and then closing the jacket when appropriate. However, that process was not always followed.

Recommendations

We recommend that the Chief Financial Officer work with the offices of Official Journals of Government and Plant Operations to: (1) develop and implement a process by which unbilled jackets can be monitored effectively and (2) clear the unbilled jackets by taking necessary action on the 1,084 unbilled jackets.

Management's Response

Management generally agreed with the recommendations. However, management noted that the vast majority of jackets are designated as work-in-process in GPO's Plant Operations. These jackets are not ready to bill since they are still in the manufacturing process. The complete text of management's response is in Appendix C.

Appendix A – Objectives, Scope, and Methodology

We performed fieldwork from November 2016 through February 2017 at the GPO Central Office in Washington, D.C. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our objectives.

Objective

The Office of Inspector General (OIG) conducted a review to determine the GPO framework for timely accounting and closing out of congressional publication products.

Scope and Methodology

To accomplish our objective, we

- Identified and reviewed Federal cost accounting standards and polices.
- Reviewed previous work on GPO congressional products and product costing.
- Interviewed key management officials from GPO's Office of Finance, Official Journals of Government, and Plant Operations responsible for processing congressional print jobs, including a walkthrough of GPO's process for printing and binding the Serial Set.
- Examined a random sample of unbilled jackets by creating, from the GPO Information System (GBIS), a report of unbilled congressional jackets going back to 2009, sorting by yearly age increments, and then randomly selecting 10 jackets from each age group.
- Examined all unbilled jackets older than 1 year, with accumulated costs with the status of "GPO Ready to Bill".
- Examined unbilled jackets aged at older than 1 year, with accumulated costs that were not hearings or the Serial Set with the status of "Work in Process."

Management Controls Reviewed

We determined that the following internal controls were relevant to our objective:

Program Operations – Policies and procedures GPO management implemented to reasonably ensure that processes met GPO's objectives.

Validity and Reliability of Data – Policies and procedures management implemented designed to reasonably ensure that valid and reliable data are obtained, maintained, and fairly disclosed in reports.

Compliance with Laws and Regulations – Policies and procedures management implemented that reasonably ensure resource use is consistent with laws and regulations.

The details of our examination of management controls, the results of our examination, and noted management control deficiencies are contained in the report narrative. Implementing the recommendations in this report should improve those management control deficiencies.

Computer-generated Data

We used computer-processed data that was extracted from GPO's accounting system, GBIS. Although we did not independently verify the reliability of all of the information, we compared that information with other available supporting documents to determine data consistency and reasonableness. In addition, we reviewed and relied on data system assessments performed by GPO's Independent Public Accountant in performing GPO's annual financial statement. From those efforts, we believe the information we obtained was reliable to meet our objective.

The following is a description of GBIS and the pertinent systems that feed into it that GPO uses to capture and accumulate congressional product costs and track jobs.

- GBIS supports Business Units such as Plant Operations, Library Services and Content Management, Security and Intelligent Documents, and Customer Services. GBIS includes various modules such as the General Ledger, Fixed Assets, Public Sector Payables, Receivables, Purchasing, Inventory Management, Order Management, Oracle Project (Work-in-Progress).
- Production Reporting for Operations, Budgeting, and Expenditures (PROBE, system captures the daily labor, machine, leave, and platemaking transactions for employees working in the plant. PROBE terminals are used each workday by employees, supervisors, or other designated personnel to record attendance and labor production transactions. Data are stored daily on a mainframe until PROBE is closed out.
- Production Estimating and Planning System (PEPS) is used primarily to facilitate congressional print jobs as well as print jobs for other Federal agencies. GPO's plant operations rely on PEPS to provide production estimating, scheduling, and tracking functions as well as a centralized point for data collection and record keeping for in-house production. The application is used in part to create in-house work jackets and interfaces

with various other non-major applications such as the bindery cost calculating application, GBIS project costing application, and the cost accounting system application.

Hearings

Jacket Number	Creation Date	Notes
071052	11/4/2011	Was actually a congressional detail but coded incorrectly.
075415	1/20/2012	Congressional committee did not send transcript to GPO.
073465	3/23/2012	Congressional committee did not send transcript to GPO.
075125	7/18/2012	Congressional committee did not send transcript to GPO.
075409	8/3/2012	Congressional committee did not send transcript to GPO.
075452	8/8/2012	Congressional committee did not send transcript to GPO.
075514	8/13/2012	Congressional committee did not send transcript to GPO.
076192	10/5/2012	Congressional committee did not send transcript to GPO.
077484	12/17/2012	Congressional committee did not send transcript to GPO.
077742	1/4/2013	Congressional committee did not send transcript to GPO.
080794	5/9/2013	Job completed and closed out on 5/31/13 but was lost somewhere between binding and billing.
081612	6/24/2013	Congressional committee did not send transcript to GPO.
082451	8/19/2013	Congressional committee did not send transcript to GPO.
085090	10/17/2013	Congressional committee did not send transcript to GPO.
085558	11/14/2013	Congressional committee did not send transcript to GPO.
087701	4/30/2014	Work began on 1/3/17, and the job was completed on 2/11/17.
090792	10/9/2014	Congressional committee did not send transcript to GPO.
092428	1/9/2015	Congressional committee did not send transcript to GPO.
092429	1/9/2015	Congressional committee did not send transcript to GPO.
094361	4/29/2015	Congressional committee did not send transcript to GPO.
095004	6/15/2015	Congressional committee did not send transcript to GPO.
097588	11/17/2015	Congressional committee did not send transcript to GPO.
097959	12/17/2015	Congressional committee did not send transcript to GPO.
098066	12/20/15	Job completed and closed out on 11/22/16 but was lost somewhere between binding and billing.
021363	8/31/2016	Congressional committee did not send transcript to GPO.
021965	10/7/2016	Congressional committee did not send transcript to GPO.
021966	10/7/2016	Congressional committee did not send transcript to GPO.
022162	10/13/2016	Congressional committee did not send transcript to GPO.
022221	10/19/2016	Congressional committee did not send transcript to GPO.
022361	10/31/2016	Congressional committee did not send transcript to GPO.

Appendix B – Sample Results

Congressional Serial Set Jackets

Jacket Number	Creation Date	Notes
032080	11/16/2012	In GPO Bindery
032056	4/24/2013	In GPO Bindery
032061	6/28/2013	In GPO Bindery
032063	6/28/2013	In GPO Bindery
032064	6/28/2013	In GPO Bindery
042008	9/15/2014	In GPO Bindery
042018	9/15/2014	In GPO Bindery
042069	9/16/2014	In GPO Bindery
042066	9/18/2014	In GPO Bindery
042096	9/18/2014	In GPO Bindery
042092	9/18/2014	In GPO Bindery
042090	9/18/2014	In GPO Bindery
042049	9/22/2014	In GPO Bindery
042108	9/23/2014	In GPO Bindery
042121	4/22/2015	In GPO Bindery
052030	10/16/2015	In GPO Bindery
052077	10/26/2015	In GPO Bindery
052082	10/26/2015	In GPO Bindery
062053	1/13/2016	In GPO Bindery
062004	1/20/2016	In GPO Bindery

Appendix B – Sample Results

Other Congressional Products

Jacket Number	Creation Date	Product	Notes
21373	8/31/2016	Elect Support Services	Completed but never billed.
75935	9/14/2012	Documents	Senate Document 112-8 Vol 1, 112/1 Appropriation Budget Estimate. Job was never performed but was not closed out in the Production Estimating and Planning System.
76921	11/28/2012	Committee Report	Work completed in December, 2012 but never billed. Jacket lost somewhere between Bindery and Plant Billing.
82199	7/25/2013	Committee Report	House Report completed in August 2013 but never billed. Jacket lost somewhere between Bindery and Plant Billing.
85284	10/30/2013	Committee legislative Calendar	Was a Senate Agriculture Legislative Calendar. The job was never sent to GPO to print. GPO is contacting the committee to let them know the jacket will be closed.
85603	11/19/2013	Committee Print	Work completed in December 2013 but never billed. Jacket lost somewhere between Bindery and Plant Billing.
86435	1/27/2014	Committee Report	Conference Report completed in January 2014 but never billed. Jacket lost somewhere between Bindery and Plant Billing.
90772	10/8/2014	Documents	Errata for House document. Work completed in October 2014 but job never closed in Plant and never billed.
91113	11/3/2014	Elect On-Line Products	Senate rules online posting of hearings. Completed in June 2015 but Never closed in Plant and never billed.

Appendix B – Sample Results

Other Congressional Products (cont'd)

Jacket Number	Creation Date	Product	Notes
91387	11/20/2014	Labels/Stickers	Four rubber stamps for the Senate. Completed in June 2015 but never closed by Plant Operations and never billed.
93068	2/4/2015	Forms	Speaker program. Completed in February 2015 but never closed in Plant and never billed.
93256	2/11/2015	Forms	Senate check stubs. Completed in May 2015 but never closed or billed.
93935	3/30/2015	Books	No information found. Never billed.
94142	4/13/2015	Binding	House binding. Last work completed in June 2015 but never closed until now.
96868	10/7/2015	Letterhead	Completed in October 2015 but never billed. Jacket lost somewhere between Bindery and Plant Billing.
96913	10/9/2015	Document Envelopes	Envelopes completed in October 2015 but never billed. Jacket lost somewhere between Plant Operations and Plant Billing.
97000	11/2/2015	Miscellaneous	Inaugural products. Jacket still needs to remain open.
97001	10/21/2015	Coupon Books/Tickets	Foil for the inaugural tickets. Last work completed in October 2015. Closed but never billed.
97540	11/13/2015	Letterhead	Cancelled on August 3, 2016, but never billed.
98283	1/13/2016	Committee Legislative Calendar	Work still not complete.

Appendix C – Management’s Response

ANDREW M. SHERMAN
Chief of Staff



Date: March 20, 2017

To: Inspector General

Subj: Management response to OIG draft report, “Financial Management: Unbilled Congressional Publication Jackets,” Report No. 17-08

Thank you for the opportunity to review the OIG draft report, “Financial Management: Unbilled Congressional Publication Jackets,” Report No. 17-08. This report is based on an OIG audit that was conducted in response to a concern expressed by the Committee on House Administration that “products were billed several years beyond their order and/or completion date” (p. 1). The OIG’s review focused on identifying work produced by GPO that remained unbilled for more than 2 months. As of February 3, 2017, the OIG identified “1,084 jackets associated with congressional publication products, dating back to 2012” that met this criteria.

As you know, congressional work performed by GPO is billed to GPO’s annual Congressional Publishing Appropriation. The appropriation is available for “the payment of obligations incurred under the appropriations for similar purposes for preceding fiscal years,” according to the statutory language of this account, in order to accommodate the schedules under which certain kinds of congressional products are produced.

Some of these products, such as the daily Congressional Record, are produced overnight and billed thereafter. However, work on other products, such as hearings, is carried out in accordance with how it is submitted by individual committees. In some cases, the production of hearings may take a year or more to complete and be billed. Still other work, such as the production of the archival Congressional Serial Set volumes, is not completed until after an entire Congress is finished, in order to assemble all the materials and because there is no immediate demand for distribution. In accordance with customary management practice, work on the Serial Sets is performed whenever there are not more pressing deadlines for other congressional documents, in order to balance out Plant workload. As a result, it is not uncommon for some congressional work to be performed over a number of years as long as the funding from the appropriation is still available to reimburse GPO.

GPO’s Finance Office researched the status of the 1,084 jackets identified as unbilled. They found that the vast majority of these – 999 – are designated as work-in-process (WIP) in GPO’s Plant Operations. These jackets are not ready to bill since they are still in the manufacturing process. Of the 999, 574 jackets are for hearings, with the preponderance of the jackets (509) dating just to 2015. Of the remaining jackets, 316 are for Serial Sets, with 272 dating from 2014 to 2016. The balance of 109 jackets is distributed among a wide variety of work, mostly dating to the 2016-2017 period (see attachment).

The 85 jackets that are not in WIP are in a ready-to-bill status. This means that these jackets have been closed and all production work performed. The jackets in a ready-to-bill status date to 2013. (Concerning this number, we point out that between 2013 and March 2017, a total of 30,300 congressional jackets were recorded in ready-to-bill status. The 85 jackets thus represent about

U.S. GOVERNMENT PUBLISHING OFFICE Keeping America Informed OFFICIAL | DIGITAL | SECURE
732 North Capitol Street, NW, Washington, DC 20401-0001 www.gpo.gov | facebook.com/USGPO | twitter.com/usgpo



Inspector General – Page 2

three-tenths of one percent of that timeframe’s volume throughput at the time of the review. The open jackets represent approximately \$882,000 out of a total billing of \$155 million during this timeframe, or about six-tenths of one percent.)

Jackets in a ready-to-bill status for fiscal years 2013 and 2014 total approximately \$51,200 and, as a result of the OIG’s report, are being researched and properly dispositioned. The balance of the ready-to-bill jackets, representing approximately \$830,000, relate to fiscal years 2016 and 2017. Of this amount, approximately \$556,000 alone relates to work for the January 2017 presidential inauguration. Of the remaining balance, approximately \$179,000 relates to the production of the U.S. Code in 2016. Billings for the U.S. Code will be completed by the end of March 2017.

The foregoing discussion is only to elucidate the full nature of the issue, and not to excuse instances of billings that have occurred late or erroneously, which understandably raise questions about the adequacy of GPO’s congressional billing operation. GPO is committed to providing an efficient, effective billing and reporting system for congressional as well as all other products and services. Indeed, the effectiveness of such a system is essential to the agency’s financial health in view of our statutorily-designated mission to operate primarily through recovery of the cost of our production, print procurement, and documents dissemination functions instead of by appropriation.

GPO’s Official Journals of Government, Plant Operations, and Finance business units work together to minimize the level of outstanding jackets that are in WIP or ready-to-bill. However, this cooperative effort is hampered by a labor-intensive, 1970’s-era system. This system needs to be replaced by a modern, integrated, digital system that manages the progress of work from ordering through billing seamlessly while minimizing the need for manual intervention that can result in billing errors and/or delays. GPO is currently in the early stages of developing and implementing such a system, comprising a new manufacturing work flow and a modern job-costing system.

As part of this effort, management concurs with the OIG report’s recommendation for the Chief Financial Officer to work with the offices of Official Journals of Government and Plant Operations to (1) develop and implement a process by which unbilled jackets can be monitored effectively; and (2) clear the current docket of unbilled jackets by taking necessary action where possible in view of the production schedules for items included in that roster.

Thank you again for the opportunity to review the draft report. If you need additional information, please do not hesitate to contact me on 512-1100.

ANDREW M. SHERMAN

Attachment

U.S. GOVERNMENT PUBLISHING OFFICE Keeping America Informed OFFICIAL | DIGITAL | SECURE
732 North Capitol Street, NW, Washington, DC 20401-0001 www.gpo.gov | facebook.com/USGPO | twitter.com/usgpo

Product Code	TYPE	05	08	12	13	14	15	16	17	No.of Jackets
57	Bills, Res, Amendments				1					1
4	Binding			1			3	1		5
6	Books						2	1		3
7	Boxes							2		2
60	Cards					1		1		2
64	Committee Print			3	1		1	2	17	24
65	Committee Report				2			1		3
17	Decals			1						1
73	Documents			4		4	5	6		19
F8	Electronic On Line Products					1	1			2
F9	Electronic Support Services							1	1	2
23	Envelopes							1		1
27	Forms					1	2		1	4
83	Hearings			16	23	26	100	287	122	574
31	Kit Folders							1		1
32	Labels						4	1		5
D7	Legislative Calendars					1	1	1	1	4
88	Letterhead							2	2	4
99	Misc	2				8		4		14
38	Pamphlets				1		1	2		4
86	Pub Law							1		1
A2	Serial Set		11		33	114	81	77		316
43	Signs							2		2
24	Tabs			1						1
16	Tickets								1	1
C6	US Code							3		3
Grand Total		2	11	26	61	156	201	397	145	999

Appendix D - Status of Recommendations

Recommendation	Resolved	Unresolved	Open/ECD*	Closed
1	X		TBD	
2	X		TBD	

*Estimated Completion Date.

Appendix E - Report Distribution

Director, GPO

Deputy Director, GPO

Acting General Counsel

Chief of Staff

Managing Director, Official Journals of Government

Managing Director, Plant Operations

Major Contributor to the Report

Karl Allen, Lead Auditor