



## Financial Audit: Expenditures by Three Independent Counsels: Aimd-94-76

By -

BiblioGov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 32 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. Pursuant to a legislative requirement, GAO audited the expenditures of three independent counsels for various periods ended on March 31, 1993. GAO found that: (1) the three independent counsels reported expenditures of 6.4 million for the audit periods; (2) the counsels statements of expenditures presented fairly, in all material respects, the expenditures of their offices; (3) one independent counsels statement included only personnel compensation and benefits costs because he does not yet have office space and complete administrative support, and his and other law firms paid all other costs; (4) although they have established procedures and strengthened controls, two independent counsels continued to experience certain internal control weaknesses involving the improper charging of expenditures, inadequate segregation of duties, and improper pay and travel expenditures; (5) two independent counsels continued to charge for travel between their residences and place of work, but pending bills will address this issue by establishing time limits for such reimbursement; (6) one independent counsel paid an employee more than the maximum allowed for four pay periods; and (7) there were no other material instances of noncompliance...



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