



GAO

Accountability \* Integrity \* Reliability

United States General Accounting Office  
Washington, DC 20548

---

April 29, 2004

The Honorable Henry A. Waxman  
Ranking Minority Member  
Committee on Government Reform  
House of Representatives

Subject: *Independent Counsel: Breakdown of Expenditures for David M. Barrett*

Dear Mr. Waxman:

In a letter dated April 15, 2004, you requested a monthly breakdown of all expenditures from October 2002 through September 2003 by Independent Counsel David M. Barrett. The information you requested, which breaks down Independent Counsel Barrett's expenditures<sup>1</sup> into seven categories,<sup>2</sup> is shown in the enclosure.

Under 28 U.S.C § 596 (c) (1) and (2) (2000), independent counsels are required to report on their expenditures from the permanent, indefinite appropriation established to fund independent counsel activities semiannually. We are required to audit these expenditures and report our findings to appropriate congressional committees. Your request letter cited our two most recent semiannual reports, which covered the period in question on independent counsel expenditures.<sup>3</sup>

---

<sup>1</sup> The expenditures are recorded on the cash basis of accounting, which is when the funds are disbursed by the Administrative Office of U.S. Courts (AOUSC), or for noncash transfers, when charged by AOUSC.

<sup>2</sup> The seven categories are personnel compensation and benefits; travel; rent, communications and utilities; contractual services; supplies and materials; acquisition of capital assets; and administrative services.

<sup>3</sup> U.S. General Accounting Office, *Financial Audit: Independent Counsel Expenditures for the Six Months Ended March 31, 2003*, GAO-03-1098 (Washington, D.C.: Sept. 30, 2003) and *Financial Audit: Independent Counsel Expenditures for the Six Months Ended September 30, 2003*, GAO-04-525 (Washington, D.C.: Mar. 31, 2004).

On May 24, 1995, Independent Counsel Barrett was appointed to investigate certain allegations against the then Secretary of Housing and Urban Development. On March 17, 2003, the Special Division of the U.S. Court of Appeals for the District of Columbia Circuit ordered that Independent Counsel Barrett continue his work to the extent necessary or appropriate to perform the noninvestigative and nonprosecutorial tasks remaining as required to conclude the functions of his office. Recent expenditures are related to preparing the final report for submission to the court and to closing the office.

In addition to the amounts reported as paid from the permanent, indefinite appropriation, there may be other significant expenses paid from other appropriations. These expenditures arise when an independent counsel uses detailees from other federal agencies, such as the Federal Bureau of Investigation. Independent counsels are not required to and do not include these other expenditures in their statements of expenditures. However, for the reporting period covered by your request, there were no expenditures reported by other agencies in support of Independent Counsel Barrett's activities.

-----

The information presented in the enclosure was compiled during April 2004 based on our prior independent counsel audit work, which was performed in accordance with U.S. generally accepted government auditing standards. We are sending copies of this report to the Chairman of your Committee, the Chairmen and Ranking Minority Members of the Senate and House Committees on Appropriations, the Chairman and Ranking Minority Member of the Senate Committee on Government Affairs, the Chairmen and Ranking Minority Members of the Senate and House Committees on the Judiciary, Independent Counsel Barrett, and other interested parties. If you or your staff have any questions concerning this information, please contact me at (202) 512-6906 or Hodge Herry, Assistant Director, at (202) 512-9469. You can also reach us at [williamsMI@gao.gov](mailto:williamsMI@gao.gov) or [herryh@gao.gov](mailto:herryh@gao.gov).

Sincerely yours,



McCoy Williams  
Director  
Financial Management and Assurance

Enclosure

**Independent Counsel Barrett  
Schedule of Expenditures From October 2002 through September 2003**

Month	Personnel compensation & benefits	Travel	Rent, communications, and utilities	Contractual services	Supplies & materials	Acquisition of capital assets	Administrative services	Monthly total
October 2002	\$67,279.50	\$9,366.08	\$45,774.97	\$3,171.10	\$48.65	\$0.00	\$15,879.74	<b>\$141,520.04</b>
November 2002	58,166.61	3,319.03	45,030.12	23,268.54	260.30	1,367.86	9,248.37	<b>140,660.83</b>
December 2002	119,011.87	2,710.00	46,765.97	29,732.00	261.45	0.00	17,600.75	<b>216,082.04</b>
January 2003	66,120.47	2,660.00	48,994.81	11,163.64	484.12	0.00	17,506.96	<b>146,930.00</b>
February 2003	66,387.80	2,710.00	49,252.79	16,216.12	614.10	0.00	13,101.64	<b>148,282.45</b>
March 2003	63,397.33	2,660.00	40,595.41	19,842.06	454.83	0.00	11,212.24	<b>138,161.87</b>
April 2003	67,917.74	3,675.44	47,307.97	27,417.70	1,088.78	0.00	10,502.23	<b>157,909.86</b>
May 2003	67,080.69	6,435.59	47,956.24	14,987.76	693.50	0.00	11,153.68	<b>148,307.46</b>
June 2003	63,682.83	4,520.07	45,641.77	21,553.86	68.26	0.00	10,647.60	<b>146,114.39</b>
July 2003	61,844.16	4,086.06	47,409.66	16,496.49	47.80	0.00	11,097.46	<b>140,981.63</b>
August 2003	57,538.85	1,113.93	41,634.12	10,229.80	47.80	0.00	9,983.92	<b>120,548.42</b>
September 2003	55,434.39	6,053.12	42,585.88	8,509.00	2,945.48	0.00	9,694.19	<b>125,222.06</b>
<b>Total</b>	<b>\$813,862.24</b>	<b>\$49,309.32</b>	<b>\$548,949.71</b>	<b>\$202,588.07</b>	<b>\$7,015.07</b>	<b>\$1,367.86</b>	<b>\$147,628.78</b>	<b>\$1,770,721.05</b>

Source: Prepared by GAO from Status of Funds reports reflecting detailed transactions recorded by the Administrative Office of U.S. Courts (AOUSC) and reports we have issued on the expenditures of Independent Counsel Barrett.

Note: The expenditures are recorded on the cash basis of accounting, which is when the funds are disbursed by AOUSC, or for noncash transfers, when charged by AOUSC.

---

## GAO's Mission

The General Accounting Office, the audit, evaluation and investigative arm of Congress, exists to support Congress in meeting its constitutional responsibilities and to help improve the performance and accountability of the federal government for the American people. GAO examines the use of public funds; evaluates federal programs and policies; and provides analyses, recommendations, and other assistance to help Congress make informed oversight, policy, and funding decisions. GAO's commitment to good government is reflected in its core values of accountability, integrity, and reliability.

---

## Obtaining Copies of GAO Reports and Testimony

The fastest and easiest way to obtain copies of GAO documents at no cost is through the Internet. GAO's Web site ([www.gao.gov](http://www.gao.gov)) contains abstracts and full-text files of current reports and testimony and an expanding archive of older products. The Web site features a search engine to help you locate documents using key words and phrases. You can print these documents in their entirety, including charts and other graphics.

Each day, GAO issues a list of newly released reports, testimony, and correspondence. GAO posts this list, known as "Today's Reports," on its Web site daily. The list contains links to the full-text document files. To have GAO e-mail this list to you every afternoon, go to [www.gao.gov](http://www.gao.gov) and select "Subscribe to e-mail alerts" under the "Order GAO Products" heading.

---

## Order by Mail or Phone

The first copy of each printed report is free. Additional copies are \$2 each. A check or money order should be made out to the Superintendent of Documents. GAO also accepts VISA and Mastercard. Orders for 100 or more copies mailed to a single address are discounted 25 percent. Orders should be sent to:

U.S. General Accounting Office  
441 G Street NW, Room LM  
Washington, D.C. 20548

To order by Phone:   Voice:   (202) 512-6000  
                                  TDD:    (202) 512-2537  
                                  Fax:     (202) 512-6061

---

## To Report Fraud, Waste, and Abuse in Federal Programs

Contact:

Web site: [www.gao.gov/fraudnet/fraudnet.htm](http://www.gao.gov/fraudnet/fraudnet.htm)

E-mail: [fraudnet@gao.gov](mailto:fraudnet@gao.gov)

Automated answering system: (800) 424-5454 or (202) 512-7470

---

## Public Affairs

Jeff Nelligan, Managing Director, [NelliganJ@gao.gov](mailto:NelliganJ@gao.gov) (202) 512-4800  
U.S. General Accounting Office, 441 G Street NW, Room 7149  
Washington, D.C. 20548

---

---

This is a work of the U.S. government and is not subject to copyright protection in the United States. It may be reproduced and distributed in its entirety without further permission from GAO. However, because this work may contain copyrighted images or other material, permission from the copyright holder may be necessary if you wish to reproduce this material separately.