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December 20, 1996

The Honorable Carl Levin
Ranking Minority Member
Subcommittee on Oversight of Government
Management and the District of Columbia
Committee on Governmental Affairs
United States Senate

Dear Senator Levin:

Enclosed is the information on independent counsels that your office recently requested. Enclosure I identifies each independent counsel's appointment date, final report date, and investigation subject. Enclosure II summarizes independent counsel expenditures for the period June 11, 1985, through March 31, 1996. Enclosure III provides office rent expenditure information for each independent counsel.

The enclosures were compiled from reports we have issued on the expenditures by independent counsels who have been active since 1987,[1] when Public Law 100-202 established a permanent, indefinite appropriation within the Department of Justice to fund independent counsel expenditures. Independent counsels are required to report their expenditures from the appropriation for each 6-month period in which they have operations. We are required to audit the expenditures from the permanent, indefinite appropriation and to report our findings to appropriate congressional committees. During any 6-month period, independent counsels might also incur other significant costs that are paid from appropriations other than the permanent, indefinite appropriation established to fund independent counsel activities. These costs arise, for example, from an

[1]Financial audits of expenditures by independent counsels: GAO/AFMD-93-1, October 9, 1992; GAO/AFMD-93-60, April 21, 1993; GAO/AIMD-94-76, April 15, 1994; GAO/AIMD-95-85, March 31, 1995; GAO/AIMD-95-112, March 31, 1995; GAO/AIMD-95-113, March 31, 1995; GAO/AIMD-95-233, September 29, 1995; GAO/AIMD-96-67, March 29, 1996; and GAO/AIMD-96-166, September 30, 1996.

independent counsel's use of detailees from other federal agencies. Independent counsels are not required to and do not include such costs in their statements of expenditures. However, these costs are included in enclosure II as "other operating costs - unaudited."

We were unable to verify most of the expenditures in enclosure II because of the poor condition of independent counsel records prior to 1992. Also, total costs include some additional unaudited information, principally for costs paid from other federal agencies' appropriations.

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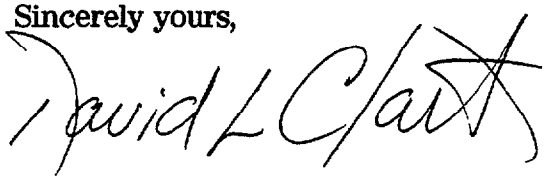
The data in the enclosures were obtained during November 1996 from our prior independent counsel audit work, which was performed in accordance with generally accepted government auditing standards. If you or your staff have any questions about our work, I can be reached on (202) 512-9489.

Sincerely yours,



David L. Clark
Director, Audit Oversight and Liaison

Enclosures

ENCLOSURE I

Independent Counsels
Schedule of Appointment Data

Counsel	Date appointed	Final investigative report filed	Subject
Adams/Thompson	March 1, 1990/July 3, 1995	Ongoing	Administration of various HUD programs
Barrett	May 24, 1995	Ongoing	Allegations against the Secretary of HUD
diGenova/Zeldin	December 14, 1992/January 11, 1996	November 30, 1995	Preelection search of passport files
Fiske	January 24, 1994	(1)	Madison Guaranty Savings and Loan
Harper (2)	August 17, 1987	December 18, 1987	Subject sealed by court order
McKay	February 2, 1987	July 18, 1988	Lobbying activities
Morrison (3)	May 29, 1986	March 14, 1989	Obstruction of a congressional investigation
Pearson	July 6, 1995	November 14, 1996	Allegations against a former Secretary of Commerce
Seymour	May 29, 1986	August 16, 1989	Representational activities of former governmental employees
Silverman	June 11, 1985	November 30, 1988	False testimony before Grand Jury
Smaltz	September 9, 1994	Ongoing	Activities of a former Secretary of Agriculture
Starr (1)	August 5, 1994	Ongoing	Madison Guaranty Savings and Loan and other matters
Walsh	December 19, 1986	August 4, 1993	Iran Contra
Sealed 1989	May 31, 1989	August 23, 1989	Name of independent counsel and subject of investigation are sealed by court order
Sealed 1991	April 19, 1991	July 15, 1992	Name of independent counsel and subject of investigation are sealed by court order

(1) Kenneth W. Starr was appointed August 5, 1994, to conduct the investigation begun by Robert B. Fiske, Jr. After completing a transition of operations to Mr. Starr, Mr. Fiske terminated his appointment on October 6, 1994.

(2) Carl S. Rauh was appointed independent counsel on this investigation from December 19, 1986, to August 17, 1987. He was replaced by James R. Harper on August 17, 1987

(3) James C. McKay was appointed independent counsel on this investigation from April 23, 1986, to May 29, 1986. He was replaced by Alexia Morrison on May 29, 1986.

ENCLOSURE II

Independent Counsels
Schedule of Expenditures
For The Period 6/11/85 - 3/31/96

Counsel	Personnel compensation and benefits	Travel	Rent, communications, and utilities	Contractual services	Supplies and materials	Acquisition of capital assets	Administrative services	Other operating costs - unaudited (1)	Total costs
Adams/Thompson	10,701,000	968,000	2,673,000	5,428,000	156,000	327,000	715,000	4,793,000	25,761,000
Barrett	475,000	75,000	13,000	56,000	9,000	36,000	50,000	188,000	902,000
diGenova/Zeldin	1,545,000	60,000	544,000	67,000	9,000	70,000	131,000	326,000	2,752,000
Fiske	1,059,000	372,000	206,000	253,000	47,000	543,000	0	3,593,000	6,073,000
Harper	0	8,000	2,000	9,000	0	0	1,000	30,000	50,000
McKay	1,481,000	106,000	482,000	178,000	50,000	128,000	66,000	305,000	2,796,000
Morrison	940,000	59,000	408,000	32,000	20,000	30,000	37,000	615,000	2,141,000
Pearson	313,000	14,000	19,000	31,000	24,000	143,000	40,000	753,000	1,337,000
Seymour	1,006,000	174,000	70,000	93,000	18,000	59,000	40,000	92,000	1,552,000
Silverman	0	3,000	2,000	2,000	0	0	0	0	7,000
Smaltz	2,477,000	528,000	471,000	317,000	107,000	353,000	259,000	1,364,000	5,876,000
Starr	3,377,000	1,118,000	1,013,000	775,000	193,000	229,000	314,000	10,232,000	17,251,000
Walsh	22,843,000	1,271,000	10,268,000	3,418,000	634,000	1,253,000	1,012,000	7,166,000	47,865,000
Sealed 1989	10,000	0	2,000	3,000	0	0	0	0	15,000
Sealed 1991	37,000	0	39,000	9,000	0	5,000	3,000	0	93,000
Total	46,264,000	4,756,000	16,212,000	10,671,000	1,267,000	3,176,000	2,668,000	29,457,000	114,471,000

This schedule was compiled from reports we have issued on expenditures by independent counsels who have been active since establishment of the permanent, indefinite appropriation in 1987. We were unable to verify most of the expenditures on the schedule because of the poor condition of independent counsel records prior to 1992. Also, the total costs include some unaudited information.

(1) Other operating costs - unaudited presents costs relating to employees assigned to work with independent counsels by federal agencies, such as the Federal Bureau of Investigation, that were financed through funds appropriated to these agencies and, accordingly, are not included in the independent counsel's statements of expenditures. These agencies were not reimbursed for these costs

ENCLOSURE III

Independent Counsels
Office Rent Expenditures
For The Period 6/11/85 - 3/31/96

Counsel	Rent (1)
Adams/Thompson	2,375,000
Barrett	0
diGenova/Zeldin	364,000
Fiske	166,000
Harper	2,000
McKay	482,000
Morrison	408,000
Pearson	19,000
Seymour	70,000
Silverman	2,000
Smaltz	292,000
Starr	670,000
Walsh	9,462,000
Sealed 1989	2,000
Sealed 1991	39,000

(1) This schedule was compiled from reports we have issued on expenditures by independent counsels who have been active since establishment of the permanent, indefinite appropriation in 1987. We were unable to verify most of the totals on the schedule because of the poor condition of independent counsel records prior to 1992. Also, some of the amounts include expenditures for utilities and other costs.

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