

While items in the first category usually relate to matters of law and policy, there would be many cases where they would not be solely related to such matters. In addition we do not believe drafts of decisions of the Comptroller General should be made available to the public. Accordingly, we recommend that the word "solely" be deleted from the exception set out in subsection (c) (5) of the bill and that the words "and preliminary drafts of decisions" be inserted after the word "letters" in subsection (c) (5).

Items in categories 2 and 3 above apparently would be exempt from the provisions of the bill by reason of exclusions provided in subsections (c) (5) and (c) (6), respectively, the internal policy instructions for our personnel contained in our audit and report manuals being intra-agency memorandums dealing with policy within subsection (c) (5). We, therefore, make no recommendations in regard thereto. We do believe, however, that the language in subsection (c) (6) "the disclosure of which would constitute a clearly unwarranted invasion of personal privacy" is so indefinite that the legislative intent should be clearly set out in the committee reports.

Audit and investigative working papers referred to in category 4 above apparently would not be exempt from public examination under the language of the proposed legislation.

Audit working papers, while primarily an accumulation of factual information obtained from the records of agencies and contractors, also contain analyses, records of discussions with individuals, personal opinions of individuals, potential audit leads, all of which may not be confirmed on further examination and thus the disclosure of which may lead to erroneous judgments by uniformed readers or may be harmful to the individuals involved. Moreover, disclosure of information in audit files may jeopardize the Government's position in situations in which there may be legal actions contemplated or in process.

With respect to audits of contractors, our working papers often times will include information that could be construed as trade secrets and commercial or financial information of a privileged or confidential nature. While it would appear that this type of information would be excluded from the coverage of the bill by subsection (c) (4), there is no assurance that the courts would agree.

Many files also include identification of informants, the source of allegations made in confidence, and requests for information by the Congress, its committees or its Members, the disclosure of which might be harmful to the informants, or in the case of requests from Congress, its committees, or its Members, the disclosure of such requests may not be desired by the congressional interest. The files also often contain references to individuals and officials of agencies and contractors which may or may not appear in the finally issued report. However, their mere inclusion in working papers and the context in which they appear may be detrimental to the individuals or violate a confidence of an individual if made available to the public at large.

Our audit working papers many times will also contain information which is specifically exempted from release to the public by the proposed bill. Screening of the working papers to exclude such information would be impractical and costly. Also, exhaustive screening would not assure the removal of all such information.

Under the provisions of 49 U.S.C. 66 payment for transportation services furnished the United States is made upon presentation of bills therefor, prior to audit and settlement by the General Accounting Office. The right is reserved, however, to set off any overcharges thus made from any amount subsequently found to be due the carrier; 49 U.S.C. 66 also imposes a 3-year limitation upon setoff action by the General Accounting Office and a like period during which claims may be filed by carriers. Any claim not filed prior to the expiration of the period of limitation is forever barred.

During the fiscal year 1964 we audited over 4.8 million Government bills of lading on which over \$897 million were paid and on which there was found a total of over \$9.8 million in overcharges. Undue interference with the orderly and timely audit of transportation accounts because of the demand of persons wishing to examine vouchers and related records could delay our settlement of transportation accounts beyond the 3-year period, thus depriving the Government of recovery of overcharges.

A general requirement that all transportation records be made available for examination by the public could generate large-scale demands by commercial rate auditing organizations, in order that they might develop undercharge claims against the United States, determine the practices and traffic distribution patterns of common carriers, or to secure possible future clients from our list of