

recommendations for changes and general evaluations of the efficiency of that section, that GS-9 is going to be at quite a disadvantage talking to that GS-15—if they are like some 15's.

Mr. MOODY. There is certainly merit to your point.

We think we have no strings at all on the scope of an audit, the extent of an inquiry, the accessibility of information on the part of the auditors. They are an independent organization, separate.

Mr. BROOKS. For whom do they work?

Mr. MOODY. The Assistant Administrator for Administration and under him the Director of the Office of Management Investigations and Review; and under him a deputy for audits. And they have absolute freedom and independence.

Mr. BROOKS. You think the GS-9 auditor would feel perfectly safe in writing a very adverse report on some section or subdivision of the GSA and submitting it—does it go directly to the Administrator?

Mr. MOODY. These reports are submitted by the Director of the Office of Management Investigations and Review through Mr. Johnson, except where an audit of a function under Mr. Johnson is concerned, in which event it comes directly to us and not through Mr. Johnson. He has previously had an opportunity to report.

Mr. BROOKS. Do you think you might want to consider a practice whereby an auditor could submit his ideas or his recommendations directly to the Administrator if he felt it warranted it?

Mr. MOODY. I am perfectly willing to consider this.

Mr. BROOKS. I am saying if you found a real sticky one—

Mr. MOODY. In fact, under our procedures, I am certain it is in the written procedures that these auditors have direct access to the Administrator at any time.

Mr. BROOKS. Most GS-9's want to make 12's, and they don't want to have a big layer of bureaucrats cutting their hearts out.

Mr. MOODY. I have seen many reports since we have reorganized the function some time ago. I don't think there is any hesitancy to call the shots as they see them.

Mr. BROOKS. You might take a look at what practical availability the average auditor making his investigative report would have to the top management.

Mr. MOODY. We will do that, sir. We will look at it.

Mr. BROOKS. All these people in between can chop him; and they can water down, they can change, they can alter the report; or they can reason with him, or whatever the story is; or they can just flatly disagree and tell him he is wrong and not to move it forward. Don't they have the authority to say that this report is not justified?

Mr. MOODY. They don't have the authority to stop the submission of the report.

Mr. BROOKS. Where do they transfer him to then?

Mr. MOODY. He is protected against any kind of incrimination from the programs he is auditing.

(Exhibit E follows:)

EXHIBIT E—INTERNAL AUDIT ACTIVITY—GENERAL SERVICES ADMINISTRATION

INTERNAL AUDIT ACTIVITY AT GENERAL SERVICES ADMINISTRATION

Organization

The Office of Management Investigations and Reviews (OMIR) is one of five offices (Office of Administrative Services, Office of Budget, Office of Financial