

Independent Auditor's Report on Compliance and Other Matters

To the Architect of the Capitol

We have audited the financial statements of the Architect of the Capitol (AOC) as of and for the year ended September 30, 2007, and have issued our report dated January 16, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Bulletin No. 07-04, *Audit Requirements for Federal Financial Statements*. The management of the AOC is responsible for compliance with laws and regulations.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of its compliance with laws and regulations including laws governing the use of budgetary authority, laws, regulations, and government-wide policies identified in Appendix E of OMB Bulletin No. 07-04 and other laws, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. We limited our tests of compliance to these provisions and did not test compliance with all laws and regulations applicable to AOC. However, providing an opinion on compliance with certain provisions of laws and regulations was not an objective of our audit, and, accordingly, we do not express such an opinion.

The results of our tests disclosed two instances of noncompliance, described below, with laws and regulations or other matters that are required to be reported upon under *Government Auditing Standards* and OMB Bulletin No. 07-04.

- AOC was not compliant with the Congressional Accountability Act (CAA) of 1995. In the CAA, Congress made its facilities and employees subject to the same safety laws that apply outside of the Legislative Branch. In 1997, other provisions of the CAA applied fire safety standards to Congressional buildings, including the buildings of AOC. The Office of Compliance has conducted ongoing safety investigations since the inception of the Act, which have identified numerous safety hazards in several of AOC's buildings.
- AOC is responsible for maintenance of the utility tunnels which run from the Capitol Power Plant to the House and Senate office buildings, United States Capitol, and other surrounding buildings. In January 2006, the Office of Compliance issued citations resulting from its July 2005 investigation, which alleged violations of the Occupational Health and Safety Act. These citations addressed the following:
 - Employee exposure to heat stress conditions

- Monitoring of employees potentially exposed to airborne concentrations of asbestos
- Notifying employees about the presence and location of materials containing asbestos
- Labeling of materials containing asbestos
- Maintaining surfaces free of asbestos waste, debris, and dust.

This report is intended solely for the information and use of the AOC Office of Inspector General, AOC management, OMB, Government Accountability Office, and Congress, and is not intended to be, and should not be, used by anyone other than these specified parties.



January 16, 2008
Alexandria, Virginia