

## **Niagara Falls Bridge Commission: Audit of Capital Development Efforts and Selected Financial Practices: Rced-95-92**



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*(Delilah Hansen)*

## NIAGARA FALLS BRIDGE COMMISSION: AUDIT OF CAPITAL DEVELOPMENT EFFORTS AND SELECTED FINANCIAL PRACTICES: RCED-95-92

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BiblioGov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 64 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. Pursuant to a congressional request, GAO reviewed the operations of the Niagara Falls Bridge Commission, focusing on its: (1) efforts to finance and administer its 30-year capital program; and (2) internal controls used to ensure that its business affairs are conducted appropriately. GAO found that the Niagara Falls Bridge Commission: (1) is a complex undertaking that requires extensive coordination and agreements with several federal and state entities, as well as entry into the capital bond market; (2) began efforts to obtain agreements on historic preservation and environmental assessment as early as 1990, but its projects were delayed because of misunderstandings about approvals or agreements needed to implement the project; (3) financed its capital program in 1992 by issuing over 120 million in tax-exempt bonds and refinancing the debt a year later to take advantage of lower interest rates; (4) had new policies in place to guide the procurement and renumeration of commissioners but, in some instances, the Commission did not follow the policies consistently; and (5) made errors in payment for procurement and commissioner renumeration, and some attorneys fees were not supported by detailed billings. In addition, GAO found that there are no federal or state laws that explicitly provide authority for governmental oversight of the Commission. This item ships from La Vergne, TN. Paperback.



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