

GAO

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Commerce, Justice, Science, and  
Related Agencies, Committee on  
Appropriations, House of  
Representatives

November 2011

# INTRAGOVERNMENTAL REVOLVING FUNDS

## Commerce Departmental and Census Working Capital Funds Should Better Reflect Key Operating Principles

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## Why GAO Did This Study

Agencies can improve their efficiency through the use of shared services, which are often financed through intragovernmental revolving funds (IRF). GAO was asked to (1) identify key operating principles the Commerce Departmental and Census Bureau Working Capital Funds (WCF), which are one type of IRF, should follow to ensure appropriate tracking and use of federal funds and (2) evaluate how departmental and Census policies and procedures for managing these WCFs reflect these principles. GAO identified four key operating principles based on a review of governmentwide guidance on business principles, internal controls, managerial cost accounting, and performance management. GAO also discussed the reasonableness of the principles with staff of the two WCFs and the Office of Management and Budget; these staff generally found the principles to be reasonable. GAO reviewed WCF authorizing legislation and statutory authorities, analyzed agency policies and data, and interviewed agency officials.

## What GAO Recommends

GAO is making seven recommendations to improve the management of the two WCFs, including updating and consolidating WCF guidance, establishing a process to measure WCF performance, and examining opportunities to consolidate certain WCF services. The Commerce Secretary agreed with all of our findings and recommendations and has directed managers of both the departmental WCF and the Census WCF to begin implementing GAO's recommendations.

View [GAO-12-56](#). For more information, contact Denise M. Fantone at (202) 512-6806 or [fantoned@gao.gov](mailto:fantoned@gao.gov).

# INTRAGOVERNMENTAL REVOLVING FUNDS

## Commerce Departmental and Census Working Capital Funds Should Better Reflect Key Operating Principles

### What GAO Found

Four key operating principles offer a framework for effective WCF management:

- Clearly delineate roles and responsibilities
- Ensure self-sufficiency by recovering the agency's actual costs
- Measure performance
- Build in flexibility to obtain customer input and meet customer needs

Commerce and Census guidance do not identify the roles and responsibilities of all key WCF personnel. While all involved had a clear informal understanding of who is responsible for managing the Departmental WCF, Commerce's guidance does not discuss its CFO Council—an entity with an important role related to WCF increases and changes. Census lacks a process to coordinate and consolidate information managed by disparate divisions and ensure appropriate tracking of funds. There are also opportunities for the agencies to achieve greater management efficiencies by consolidating certain WCF services.

Commerce has a transparent process to ensure recovery of actual costs. However, Census' process could be more transparent. The Commerce Departmental WCF's rate setting and review processes are clearly described, coordinated, and designed to recover actual annual costs. Entities such as the Commerce CFO Council and algorithm review group help to facilitate shared understanding among fund managers, customers, and service providers. Census has a fragmented and limited description of its processes and lacks a formal process to communicate with customers. Census customers GAO spoke with had a mixed understanding about how certain WCF costs are determined, limiting their ability to make appeals and suggest improvements.

Both WCFs could benefit from performance measures that assess operational effectiveness. Commerce and Census have identified performance measures related to organizational strategic goals. However, neither has established WCF operational performance measures such as responsiveness to customer inquiries and billing error rates. Moreover, both WCFs support similar management and administrative services that could potentially be consolidated.

Both WCFs obtain customer input and have flexibility to adjust to customer needs, but challenges exist. In general, customers GAO interviewed said they had regular and ongoing discussions with fund managers or service providers. At Commerce, its CFO Council and WCF managers periodically assess and shift resources to address changes in customer needs and prioritize requests for services. However, the statutory cap on one bureau's payments into the WCF limits the level of services that can be provided to all Commerce bureaus. To provide services beyond the capacity of the WCF, Commerce enters into a memorandum of understanding with specific customers. The Census WCF's ability to build and maintain an operating reserve helps to provide price stability for customers throughout the decennial census cycle when the costs of management and administrative services supported through the WCF fluctuate dramatically. Similar to Commerce, Census has the flexibility to provide additional services by billing customers directly.

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## Abbreviations

BLS	Bureau of Labor Statistics
CFO	Chief Financial Officer
CBS	Commerce Business System
HUD	Department of Housing and Urban Development
IRF	Intragovernmental Revolving Fund
ITA	International Trade Administration
M&A	Management and Administrative
MOU	Memorandum of Understanding
NIST	National Institute of Standards and Technology
NOAA	National Oceanic and Atmospheric Administration
OEB	Office of Executive Budgeting
OMB	Office of Management and Budget
TAS	Treasury Account Symbol
WCF	Working Capital Fund

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**G A O**

Accountability \* Integrity \* Reliability

United States Government Accountability Office  
Washington, DC 20548

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November 18, 2011

The Honorable Frank R. Wolf  
Chairman  
The Honorable Chaka Fattah  
Ranking Member  
Subcommittee on Commerce, Justice, Science, and Related Agencies  
Committee on Appropriations  
House of Representatives

In an increasingly constrained budget environment, federal agencies are asked to operate as efficiently as possible. One way federal agencies can increase their efficiency is to share services, by consolidating services used by multiple organizations within an agency or more than one agency within a department. Consolidated services may be financed or supported through an intragovernmental revolving fund (IRF). IRFs, such as working capital funds (WCF), are primarily used to conduct business-like activities within and between federal agencies.

This report is the second in response to the Committee's request to review IRFs and builds upon our work on the National Institute of Standards and Technology's (NIST) Working Capital Fund and its interagency agreements.<sup>1</sup> In this report, we examined two WCFs—the Department of Commerce (Commerce Departmental) and Census Bureau (Census) WCFs—which collected approximately \$143 million and \$912 million respectively in fiscal year 2010 to support a variety of administrative and specialized activities. To analyze these funds, we (1) identified key operating principles these WCFs should follow to ensure the appropriate tracking and use of federal funds and (2) evaluated how departmental and Census policies and procedures for managing these WCFs reflect these principles.

To identify key principles, we reviewed governmentwide guidance on business operating principles, internal controls, managerial cost

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<sup>1</sup> GAO, *Intragovernmental Revolving Funds: NIST's Interagency Agreements and Workload Require Management Attention*, [GAO-11-41](#) (Washington, D.C.: Oct. 20, 2010).

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accounting, and performance management.<sup>2</sup> In addition, we met with the agency staff responsible for managing the two WCFs, as well as staff from the Office of Management and Budget (OMB) to obtain their views on the use of these principles to assess WCFs. Commerce Departmental, Census, and OMB staff generally found the principles to be reasonable. Moreover, our prior work on user fees, franchise funds,<sup>3</sup> performance management, and customer service also informed the development of these principles. Finally, we considered agency guidance and requirements.

To evaluate each fund's management against these key principles, we reviewed Commerce Departmental and Census WCF authorizing legislation and statutory authorities, supporting guidance and transactional data, and various budget documents and data from fiscal years 2001 through 2010. In addition, we analyzed policies and procedures for charging and monitoring WCF resources. We also met with budget and finance officials responsible for managing each WCF, as well as their major customers. We identified the funds' largest customers based on the amounts they paid into the respective WCFs in fiscal year 2009. We interviewed customer agencies' program and budget officials to obtain their perspective on services they received, billing and payment methods, and communication with WCF managers.

During our review, we identified discrepancies between aggregate and the corresponding disaggregate amounts of funds collected in the Census WCF. A Census official explained that the aggregate amounts are reported externally, but the disaggregate amounts had to be created upon our request. We worked with Census to resolve the discrepancies in the data and received multiple data revisions that included unexplained adjustments. In the final analysis, we considered the data to be sufficiently reliable for the purpose of providing background information

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<sup>2</sup> GAO, *Standards for Internal Control in the Federal Government*, [GAO/AIMD-00-21.3.1](#) (Washington, D.C.: November 1999); Federal Accounting Standards Advisory Board, *Statement of Federal Financial Accounting Standards 4: Managerial Cost Accounting Standards and Concepts* (Washington, D.C.: July 31, 1995); GAO, *Budget Issues: Franchise Fund Pilot Review*, [GAO-03-1069](#) (Washington, D.C.: Aug. 22, 2003) and GAO, *Government Performance: GPRA Modernization Act Provides Opportunities to Help Address Fiscal, Performance, and Management Challenges*, [GAO-11-466T](#) (Washington, D.C.: Mar. 16, 2011).

<sup>3</sup> [GAO-03-1069](#).

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on the relative size of WCF activity. We examined the rate-setting process for both WCFs; however, we did not independently verify whether the process resulted in the equitable distribution of costs among customers or in the recovery of actual costs.

We conducted our review from July 2010 through November 2011 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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## Background

IRFs generally do not receive appropriations directly. Instead, they are accounts that may receive reimbursements and advances from other federal accounts. In addition, they may accept fees collected from nonfederal sources for the sale of government products or services. The use of IRFs to fund consolidated or shared services allows agencies to benefit from economies of scale or take advantage of specialized expertise that they may not have. The market-like atmosphere promoted by IRF-supported services is intended to create incentives for federal customers and managers to exercise cost control and economic restraint. IRF management affects the success of the programs they support.

Within the Department of Commerce (Commerce), there are six IRFs<sup>4</sup> that support either management and administrative services—such as building security and human capital management—or specialized services based on the unique nature of the agency’s mission. For example, Census maintains a nationwide survey infrastructure and has expertise and address lists that would be uneconomical for others to replicate. Thus, it conducts surveys on behalf of other organizations (e.g., Department of Housing and Urban Development’s (HUD) American Housing Survey and the Bureau of Labor Statistics’ (BLS) Consumer Expenditure Survey).

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<sup>4</sup> The six IRFs are: (1) the Commerce Departmental WCF, (2) the Commerce Departmental Franchise Fund, (3) the National Oceanic and Atmospheric Administration’s Damage Assessment and Restoration Revolving Fund, (4) the Census Bureau’s WCF, (5) the National Technical Information Service’s Revolving Fund, and (6) the National Institute of Standards and Technology’s WCF.

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The Commerce Departmental and the Census WCFs were established to support services and projects that are performed more advantageously when centralized, such as information technology services and acquisition management.<sup>5</sup> The statutory authority requires both funds to charge rates that recover agencies' actual costs of operations. Customers of both WCFs either pay in advance or reimburse the fund depending on the terms of the agreement.

Three entities play important roles in the management of the Commerce Departmental WCF. First, the Commerce Office of Executive Budgeting (OEB) is responsible for overall management of the Commerce Departmental WCF. Second, the algorithm review group, which includes representatives from the fund's customer bureaus and OEB, convenes every other year to review rate-setting formulas. At this meeting, service providers present their billing methods and implement any changes to the rate-setting formulas that are agreed upon within the group. Finally, the Commerce Chief Financial Officer Council (Commerce CFO Council) is comprised of the CFOs from each of Commerce's bureaus, giving each customer bureau a "seat at the table." This Commerce CFO Council has an important role related to WCF increases and changes to the algorithms used to determine charges. It meets at least annually to review and update service rates, but may meet more frequently as needs arise.

Management responsibility for the Census WCF is delegated across various divisions of the bureau. For example, the Budget Division leads the setting and reviewing of service rates each year as well as fund reconciliation. The Finance Division records and tracks customer charges and payments in the Commerce Business System (CBS), which is the financial system used throughout the Department of Commerce. The Acquisition Division reviews, approves, and tracks the status of interagency agreements with Census' external customers. The program offices—also referred to as the sponsoring divisions—are responsible for the day-to-day management of the agreements and build relationships with the customer agencies.

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<sup>5</sup> See 15 U.S.C. § 1521 (establishing the U.S. Department of Commerce Working Capital Fund); and Pub. L. No. 104-208, div. A, title II, § 210 110 Stat. 3009-41 (Sept. 30, 1996) (establishing the Bureau of the Census Working Capital Fund). The Commerce Department advised us that both WCFs accept advances or reimbursements.



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**Both WCFs Support Management and Administrative Services, but the Census WCF Also Supports Mission Activities**

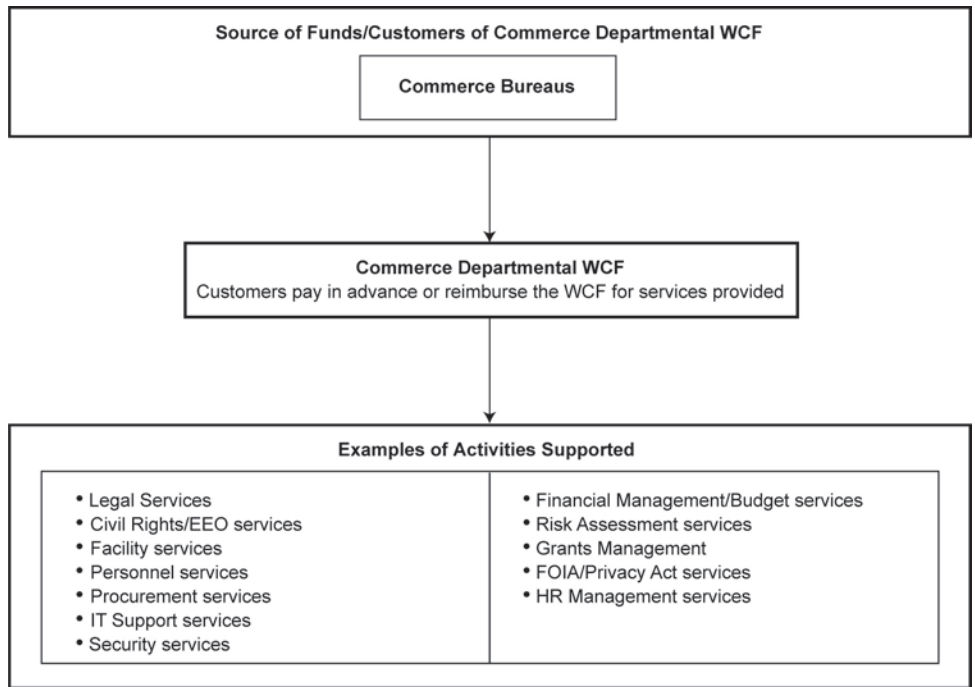
Both the Commerce Departmental and Census WCFs primarily support centralized management and administrative services (M&A) for their respective bureaus and programs. For example, almost all of the Commerce Departmental WCF collections support centralized M&A services for its 13 bureaus. In contrast, about half of the Census WCF collections support M&A services for its internal divisions; most of the remaining collections support survey-related services Census performs for other federal agencies and a small share is provided to nonfederal entities.<sup>6</sup> This range of activities complicates management of the fund. Accordingly, Census maintains separate fund components to account for these different activities.

Figure 1 illustrates the flow of funds from customers into the Commerce Departmental WCF for the provision of M&A services. The majority of activity is attributed to services provided by four offices—General Counsel, Human Resources Management, Security, and Administrative Services. Customers of the Commerce Departmental WCF are billed directly for services provided.

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<sup>6</sup> Federal customer agencies use Census' nationwide polling structure, expertise, and address lists, which would otherwise be uneconomical for them to replicate on their own. For example, Census supports HUD's American Housing Survey by gathering information on the size and composition of the housing inventory in the United States.

**Figure 1: Overview of the Flow of Funds for the Commerce Departmental WCF**

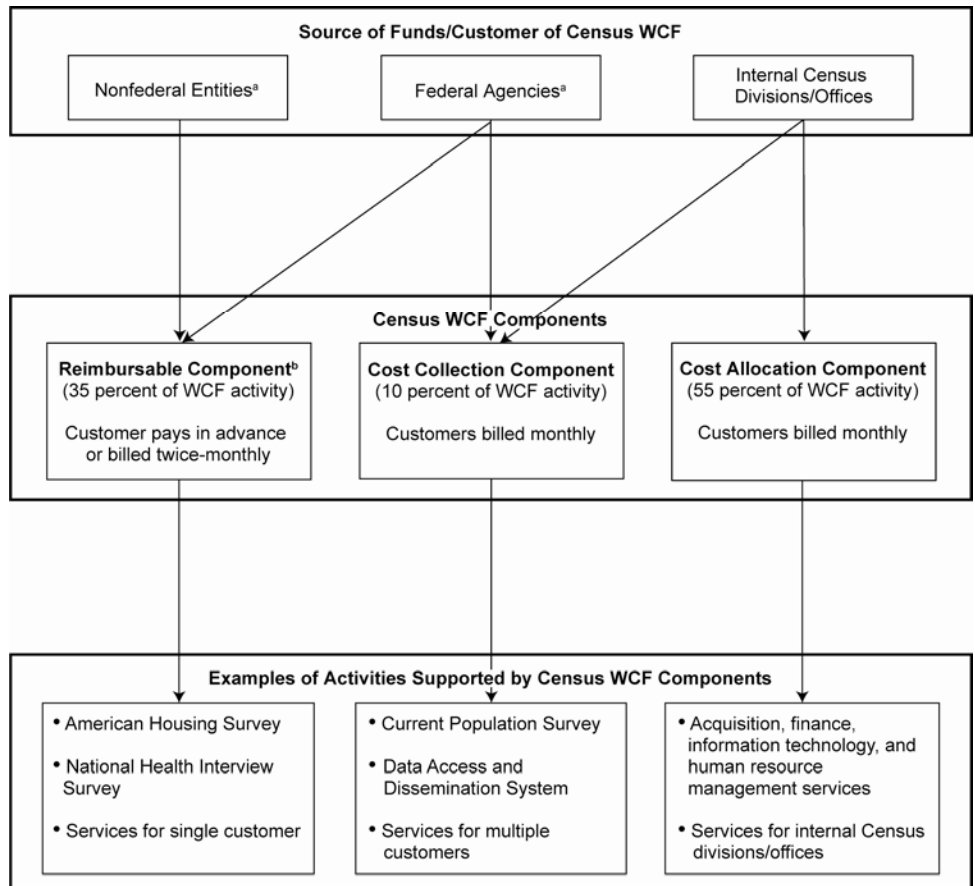


Source: GAO analysis of Department of Commerce data.

A combination of mostly federal customers, including internal Census divisions/offices, pay into each of the various components of the Census WCF: Reimbursable, Cost Collection, and Cost Allocation. As shown in figure 2, the Reimbursable component supports services purchased by a single federal agency or nonfederal entity, such as the American Housing Survey for HUD, or services for New York City and Duke University. The Cost Collection component supports services where multiple federal agencies or customers share the costs and benefits of a single project, such as the Current Population Survey.<sup>7</sup> In addition, the direct and indirect costs for customers are distributed among separate components of the Census WCF: direct costs are distributed to the Reimbursable and Cost Collection components whereas indirect costs are distributed to the Cost Allocation component.

<sup>7</sup> The Current Population Survey is a monthly survey of about 50,000 households and is the primary source of information on labor force characteristics of the U.S. population.

**Figure 2: Overview of the Flow of Funds for the Census WCF**



Source: GAO analysis of U.S. Census Bureau data.

<sup>a</sup>Charges to external customers include management and administrative (overhead) costs. As a result, some of the funds in the Cost Allocation component are from other federal agencies and nonfederal entities.

<sup>b</sup>The Reimbursable component includes activity from the Fixed Fee component, which accounts for less than 1 percent of total WCF receipts.

While all Commerce bureaus pay into the Commerce Departmental WCF, 3 of the 13 bureaus provided the majority of funds. For the Census WCF, the majority of funds were provided by 4 of the 33 federal customers for which the bureau performed work and by internal Census program offices (see table 1).

**Table 1: Largest Customers of Services Supported by the Commerce Departmental and Census Working Capital Funds, Fiscal Year 2009**

Commerce customers	National Oceanic and Atmospheric Administration (NOAA)
	International Trade Administration (ITA)
	Census Bureau
Census customers	Department of Labor/Bureau of Labor Statistics
	Department of Health and Human Services/National Center for Health Statistics
	Department of Housing and Urban Development
	Department of Justice/Bureau of Justice Statistics
	Internal Census Programs

Source: GAO analysis of Department of Commerce and U.S. Census Bureau data.

Note: The largest internal Census customers are the 2010 Decennial Census program, the American Community Survey, the Current Economic Statistics program, and the Economic Census program.

## Key Operating Principles Provide a Framework for Effective WCF Management

We identified four key operating principles that offer a framework to effectively manage WCFs. As previously discussed, to identify key principles, we reviewed governmentwide guidance on business operating principles, internal controls, managerial cost accounting, and performance management. In addition, we met with staff from the two WCFs and OMB to obtain their views on the use of these principles to assess WCFs. Commerce Departmental, Census, and OMB staff generally found the principles to be reasonable. Moreover, we considered our past work. The significance of these four principles is described below.

1. **Clearly Delineate Roles and Responsibilities:** Appropriate delineation of roles and responsibilities promotes a clear understanding of who will be held accountable for specific tasks or duties such as authorizing and reviewing transactions, implementing controls over WCF management, and helping ensure that related responsibilities are coordinated. In addition, this reduces the risk of mismanaged funds and tasks or functions “falling through the cracks.” Moreover, it helps customers know who to contact in the event they have questions.
2. **Ensure Self-Sufficiency by Recovering the Agency’s Actual Costs:** Transparent and equitable pricing methodologies allow agencies to ensure that rates charged recover agencies’ actual costs and reflect customers’ service usage. If customers understand how rates are determined or changed including the assumptions used, customers can better anticipate potential changes to those assumptions, identify

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their effect on costs, and incorporate that information into budget plans. A management review process can help to ensure the methodology is applied consistently over time and provides a forum to inform customers of decisions and discuss as needed.

3. Measure Performance: Performance goals and measures are important management tools applicable to all levels of an agency, including the program, project, or activity level.<sup>8</sup> Performance measures and goals could include targets that assess fund managers' responsiveness to customer inquiries, the consistency in the application of the funds' rate-setting methodology, the reliability of cost information, and the billing error rates. Performance measures that are aligned with strategic goals can be used to evaluate whether, and if so how, WCF activities are contributing to the achievement of agency goals. A management review process comparing expected to actual performance allows agencies to review progress towards goals and potentially identify ways to improve performance.
4. Build in Flexibility to Obtain Customer Input and Meet Customer Needs: Opportunities for customers to provide input about WCF services, or voice concerns about needs, in a timely manner enable agencies to regularly assess whether customer needs are being met or have changed. This also enables agencies to prioritize customer demands and use resources most effectively,<sup>9</sup> enabling them to adjust WCF capacity up or down as business rises or falls.

By incorporating these principles in written guidance, agencies promote consistent application of management processes and provide a baseline for agency officials to assess and improve management processes. Moreover, agencies can use the guidance as a training tool for new staff and as an information tool for customers, program managers, stakeholders, and reviewers.

Figure 3 summarizes the four principles and their underlying components.

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<sup>8</sup> [GAO-11-466T](#).

<sup>9</sup> GAO, *Managing for Results: Opportunities to Strengthen Agencies' Customer Service Efforts*, [GAO-11-44](#) (Washington, D.C.: Oct. 27, 2010).

**Interactive graphic**

**Figure 3: Working Capital Fund Key Operating Principles**

**Directions:**

Mouse over **Description** buttons for definitions of key principles, and **Example** buttons to see examples of evidence that support key principles

Key principle	Components of principle
Clearly delineate roles and responsibilities	Segregate duties to reduce error or fraud
	Define key areas of authority and responsibility
	Establish management review and approval process at the functional or activity level that ensures appropriate tracking and use of funds
Ensure self-sufficiency by recovering the agency's actual costs	Establish transparent and equitable pricing methodology
	Set rates to cover agency's actual costs of providing service
	Establish management review process for rate-setting
Measure performance	Establish performance measures and goals
	Align performance measures with strategic goals
	Establish management review of WCF performance
Build in flexibility to obtain customer input and meet customer needs	Communicate with customers regularly and in a timely manner
	Develop process to assess resources needed to meet changes in customer demand
	Establish process to prioritize requests for services

Source: GAO analysis.



**Print instructions**

To print text version of this graphic, go to appendix I

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## Principle 1: Clearly Delineate Roles and Responsibilities

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### Agencies' Guidance Does Not Identify Roles and Responsibilities of All Key Personnel

The responsibility for managing and overseeing aspects of the Commerce Departmental and Census WCFs is segregated across a number of offices and entities, thus minimizing the risk of error in fund management. However, neither agency's WCF guidance includes complete information on the roles and responsibilities of all key personnel.

The Commerce Department's Office of Executive Budgeting has created a working environment that promotes communication, according to customers and service providers. This has resulted in a clear understanding among Commerce Departmental WCF managers, service providers, and customers about the roles and responsibilities of key personnel who manage the Commerce Departmental WCF. Customers and service providers we interviewed said that OEB is where they go to get answers or raise concerns. In addition, customers and service providers said they communicate directly with each other or through OEB about services they receive and rates charged. Service providers expressed appreciation for OEB's role in facilitating and coordinating regular communication between the service providers and customers. For example:

- two of the four service providers said they interact with OEB on a daily basis, and
- all four service providers said that communication occurs on at least a monthly or quarterly basis through meetings or status reports.

However, while the Commerce Departmental WCF handbook includes the roles and responsibilities of many key personnel and review groups involved with fund management, it leaves out information on the cross-departmental role of the Commerce CFO Council, which is comprised of the CFOs from each of Commerce's bureaus and has an important role regarding increases or changes to the WCF. The absence of this entity from the handbook results in an incomplete reflection of the process and a missed opportunity to promote understanding by new staff and customers.

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In contrast to the centralized management of the Commerce Departmental WCF, management responsibilities for the Census WCF are delegated across several divisions including the Census Budget, Finance, and Acquisition Divisions. Although decentralization provides segregation of duties, Census does not have a formal process to coordinate and consolidate information managed by these disparate divisions to provide a corporate view of the WCF. In addition, information about the roles and responsibilities of Census management is incomplete, spread across three documents, and contains varying levels of detail and clarity. For example, the Census WCF Manual lists key personnel responsible for management of the WCF but does not describe their duties and responsibilities or provide specific contact information. This limits the usefulness of the guidance for bureau staff, customers, and other stakeholders. For example, one of the Census WCF's larger customers we interviewed was unsure who to speak with about questions relating to service needs (e.g., the level of service to expect and the wait times before receiving services) and suggested that the Census WCF develop guidelines about service needs and expectations.

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### Commerce Business System Does Not Facilitate Appropriate Tracking and Use of Funds

The Commerce Business System (CBS), which is the financial system used throughout most of Commerce, does not provide a mechanism to record the period of availability of appropriations<sup>10</sup> advanced from customer agencies. The Commerce Department advised us that both WCFs accept advances or reimbursements. When customers pay in advance, those advances have not yet been "earned"<sup>11</sup> in performance of an agreed-upon service and still retain the period of availability from the original appropriation.<sup>12</sup> If the providing agency were to obligate against advanced funds after the appropriation account closes, the customer agency would be required to transfer currently available funds to the

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<sup>10</sup> An appropriation's period of availability refers to the period of time in which those funds are available for new obligations. Appropriations may be time-limited and therefore only available for 1, 2, or more years, or they can be available for obligation without fiscal year limitation. Amounts in both funds are available without fiscal year limitation once earned.

<sup>11</sup> Customer agency advances to WCFs cannot be earned until the providing agency begins work on the agreement and bills against the advance as work progresses.

<sup>12</sup> Advances made to WCFs become no-year money and are available without fiscal year limitation when they enter the fund's corpus after being "earned."



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WCF. If the customer does not have such funds available,<sup>13</sup> they could be exposed to possible Anti-Deficiency Act violations.<sup>14</sup> Thus, to appropriately manage the use of funds, agencies need a way to track whether funds remain available for purposes of the interagency agreement when it bills against the advance.

Similar to what we found in our prior work at NIST, Census tracks customer funds by the period of performance, which may not always coincide with the availability of the funds. Although customer agencies bear ultimate responsibility for proper use of their funds, we have previously reported that the performing agency shares responsibility with its customer agencies to ensure the proper use of federal funds when entering into interagency agreements.<sup>15</sup> Census officials can verify the availability of advanced funds through the Treasury Account Symbol (TAS);<sup>16</sup> however, TAS is not electronically captured in CBS. Unless CBS is updated to include a mechanism for tracking the availability of funds, the performing agency cannot ensure that funds are legally available when it bills against the advances. This is an indication of a potential internal control weakness over resources and, as mentioned above, creates a risk that customer agencies may incur an Anti-Deficiency Act violation.

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<sup>13</sup> Appropriations available for a definite period are canceled 5 fiscal years after their period of availability for new obligations expires. See 31 U.S.C. 1552.

<sup>14</sup> The Anti-Deficiency Act (31 U.S.C. § 1341) prohibits, among other things, the making or authorizing of an obligation or expenditure from any appropriation in excess of the amount available in the appropriation. Obligating parties—in this case federal agency customers of the Census WCF—are responsible for complying with this act. See B-319349, June 4, 2010.

<sup>15</sup> [GAO-11-41](#); See also B-318046, July 7, 2009.

<sup>16</sup> The TAS is a code assigned by the Department of the Treasury, in collaboration with OMB and the owner agency, to an individual appropriation, receipt, or other fund account. All financial transactions of the federal government are classified by TAS for reporting purposes.

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## Principle 2: Ensure Self-sufficiency by Recovering the Agency's Actual Costs

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### Commerce Has a Transparent Process for Ensuring Recovery of Actual Costs

According to service providers and customers, the rate-setting processes for the Commerce Departmental WCF are transparent, clearly coordinated, and designed to recover annual actual costs. For example, the meetings of the Commerce CFO Council—which is comprised of CFOs from each of the Commerce Department's bureaus—provide a regular source of information on the status of funding recommendations to Commerce's CFO. In addition, the algorithm review group and OEB review rates charged at least annually to determine how much each customer bureau will pay into the Commerce Departmental WCF. These rates are based on algorithms that include variables such as prior year actual costs associated with customers' service usage. For example, when determining rates for building maintenance, one important variable is the square footage of the customer office space. Similarly, when determining rates for human resource management services, the number of full-time equivalents is an important variable. This rate-setting process, including the method for setting and distributing charges among users, is clearly explained in the Commerce Departmental WCF handbook. Moreover, Commerce customers said they understood how rates were determined and were satisfied with the amount of input they had in the process. Managers of the Commerce Departmental WCF said that their goal each year is to set rates that cover annual WCF costs and maintain at least the same level of services as the prior year. OEB officials said that the WCF has a limited number of significant cost increases, so a large carryover balance is not needed to sustain the fund.

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### Census' Process to Recover Actual Costs Could Be More Transparent

The Census WCF is also designed to recover actual costs and bases its M&A service rates on algorithms linked to expected service usage. In contrast to the Commerce Departmental WCF, managers of the Census WCF maintain an operating reserve to help keep rates stable throughout the decennial census cycle. The Census WCF charges rates that are higher than needed earlier in the decennial cycle to break even later in the decennial cycle. Information about how rates are charged and costs distributed is incomplete and dispersed across three documents. Census customers we spoke with had mixed responses about how M&A costs are

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determined. For example, five of the seven customers we spoke with said Census informed them of the charges in general terms but did not describe how the individual costs that make up the total M&A costs are determined. However, the customers provided no detail about their efforts to obtain such information from Census. Nonetheless, the lack of clarity in how M&A costs are determined makes it difficult for customers to challenge rates or suggest improvements. A recent Census task force report<sup>17</sup> on cost-saving opportunities related to survey work performed for other federal agencies found that no one Census division had authority to oversee and manage the allocation of resources or the timing of delivering services to any one customer. This report recommended that Census provide greater details on survey costs and establish a “single point of authority” for communicating with customers.

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### Both Commerce and Census Have a Management Review Process, but Census’ Process Could Be Improved

Both Commerce and Census WCFs have a management review process that examines how rates are set. However, the level of transparency differs between the two organizations. For example, each month OEB creates and updates a “status of funds” document that tracks available funding in the Commerce Departmental WCF throughout the fiscal year. Commerce officials said OEB uses this document to regularly monitor the WCF and the document is shared with the Commerce CFO each month. In addition, OEB reconciles actual obligations with estimates to identify and investigate variances of 10 percent or more. The service providers meet quarterly with OEB to review budget status and any changes in customer service needs. This process is also documented in the Commerce WCF handbook and helps ensure that rates recover the agency’s actual costs.

In contrast, Census’ WCF reconciliation and review process lacks transparency. Census provides a fragmented and limited description of how it sets rates and there is no formal process to communicate with customers. According to Census officials, the rates for the M&A services are reviewed annually and the costs of the survey services are reconciled when a project concludes. However, two of the three Census WCF internal customers said they have limited discussions and input with Census WCF managers about how rates were determined. Moreover, it is

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<sup>17</sup> *Synthesis Report of the Survey Cost Savings Task Forces: U.S. Census Bureau Data Collection Cost Saving Opportunities in Federal Agency Sponsored Demographic Surveys* (November 2010).

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unclear what information is provided, or when, to senior Census management (e.g., Census' CFO). Documentation provided by Census officials did not show what assumptions were used to set rates, whether they were applied consistently, and if actual costs are fully recovered. Although the Census WCF is subject to periodic reviews conducted by the Budget Division to compare revenues generated with the costs captured, it does not include further details on how this is done or with whom the information is shared. Census officials said the WCF is discussed during quarterly budget review meetings with senior management. However, the document that Census officials shared with us, which is used to explain the components of the WCF balance, includes amounts only related to the Cost Allocation component. Without transparent processes for reviewing and updating the service rates, Census misses the opportunity to assure customers and other stakeholders that rates charged are set fairly and to receive suggestions from stakeholders on potential improvements.<sup>18</sup>

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## Principle 3: Measure Performance

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### Both WCFs Could Benefit from Performance Measures to Assess Operational Effectiveness

OEB has processes in place that help it manage the operations of the Commerce Departmental WCF. For example:

- A "status of funds" report is updated monthly and provided to Commerce's CFO. This report helps WCF managers track the remaining balance of customers' funds to pay for WCF services.
- Variances of 10 percent or more in the Commerce Departmental WCF's estimated and actual obligations are investigated to obtain justification. In addition, OEB meets quarterly with the director of each office to review the current status of the organization's budget.
- Customers are surveyed annually about the quality of OEB's assistance and written guidance for the services OEB provides. However, this survey asks broad questions that are not targeted to a specific activity or level of performance. For example, the only

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<sup>18</sup> GAO, *Federal User Fees: A Design Guide*, [GAO-08-386SP](#) (Washington, D.C.: May 29, 2008).

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references to the Commerce Departmental WCF are general questions about customer interactions with OEB staff and whether the Commerce WCF handbook is useful.

While OEB finds these processes helpful in day-to-day management of WCF activities—such as tracking available balances of customer funds—it does not define these processes as measures to assess WCF performance. We believe that Commerce could use these processes as a starting point to determine what specific measures would be helpful to continuously improve WCF management.

As part of its strategic plan, Commerce outlined departmentwide strategic goals and performance measures in its “balanced scorecard approach.”<sup>19</sup> The offices that provide services supported through the Commerce Departmental and Census WCFs are assessed as part of this approach, but currently this does not include measures to assess how the WCFs are operating or if they could each function better as an entity.

Measures that are specific to WCF activities allow fund managers to assess the fund’s operational effectiveness. However, Census lacks operational performance measures to show how it is managing the WCF. This is important for program efficiency and effectiveness and to pinpoint improvement opportunities. The departmental strategic plan may not necessarily need to specify the Census WCF; however, all operations should have some type of performance measures. While the Budget Division solicited performance feedback through periodic customer satisfaction surveys,<sup>20</sup> the survey does not include a reference to the Census WCF. For example, the survey posed a number of questions about the work performance of budget staff but did not ask specific questions about the budget services provided through the Census WCF. This raises concern because the Budget Division has the sole responsibility of determining Census WCF spending allocations for all

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<sup>19</sup> The Commerce Secretary initiated the “balance scorecard approach” in 2010 to establish and maintain focus on the department’s top priorities, to support related data-driven reviews to achieve them, and to emphasize that customer service, organizational excellence, and workforce excellence are prerequisites to the achievement of the department’s programmatic goals.

<sup>20</sup> Customers corroborated receiving surveys from other service providers, such as the Acquisition and Finance Divisions, but were unable to provide copies of these surveys.

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participating divisions. Further, Census WCF managers could not provide any examples of fund-specific performance measures.

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### Opportunities Exist for Management to Potentially Consolidate WCF Services

Although the Commerce Departmental and Census WCFs are intended to achieve economies of scale by supporting services and projects that are performed more advantageously when centralized, both WCFs support similar M&A services that could potentially be supported by one WCF. Officials at Commerce and Census were unable to clearly explain why each WCF provides the same or similar services, or why these services could not be consolidated. For example, both the Commerce Departmental and Census WCFs support a range of space management, travel, and training services for staff, as well as other personnel-related activities. These are potential areas that could be consolidated. In addition, by establishing WCF-specific performance measures, fund managers could benchmark or compare fund performance, which would be useful in identifying improvement opportunities and deciding whether or not to consolidate services.

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### Principle 4: Build in Flexibility to Obtain Customer Input and Meet Customer Needs

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#### Both WCFs Regularly Obtain Customer Input and Allow Some Flexibility to Adjust to Customer Needs, but Challenges Exist

In general, customers we interviewed said they had regular and ongoing interactions with fund managers or service providers. Commerce Departmental customers said they communicate regularly about the type and amount of services received and rates charged. Census customer concerns about overhead costs initiated the recent Census task force report previously described. As a result of the report findings, Census made several rate changes. Also in response to customer input, the Census Bureau recently decided to close six field offices.

The Commerce CFO Council actively seeks WCF managers' involvement in setting customer priorities and addressing customer needs. The council meets to discuss individual bureau requests and recommends final allocations to Commerce's CFO, including identifying any potential need to shift funds across programs. When prioritizing customer demand, Commerce Departmental WCF managers also have to incorporate the

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statutory cap that limits the amount NOAA pays into the Commerce Departmental WCF.<sup>21</sup> Because fund managers strive to ensure self-sufficiency of the WCF and equitably distribute costs across customers, this cap limits the amount other bureaus pay into the Commerce Departmental WCF and thus the level of services that can be supported for all customers. As a result, Commerce Departmental WCF managers in the past have had to propose reductions to services to compensate for the NOAA cap and still provide needed services. When the needs of customers exceed the capacity of the Commerce Departmental WCF, the department and the customer enter into a memorandum of understanding (MOU), outside of the standard suite of services offered through the WCF. However, this additional process somewhat works against the efficiencies that WCFs are intended to provide as WCF managers must rely on a separate mechanism to provide the same type, but a higher level, of service to customers.

Although the Commerce Departmental WCF carries over some balances, the NOAA cap's effective limit on revenues hinders the ability to build a reserve. During fiscal years 2001 through 2010, the Commerce Departmental WCF carryover balance ranged from \$3 million to \$13 million. Census uses its operating reserve to maintain price stability for customers throughout the decennial cycle. During fiscal years 2001 through 2010, the Census WCF carryover balance ranged from \$21 million to \$430 million as reported in the President's budget. According to Census officials, the operating reserve is a portion of the Census WCF carryover balance. In fiscal year 2010, they estimated the amount of the operating reserve ranged from \$45 million to \$75 million. However, they did not provide documentation to support this range.

In certain cases, Census also provides separate services to customers outside the WCF's standard offerings. Census' process to meet changes in customer demand is designed to address the fluctuating costs of providing services to internal customers during the decennial cycle while equitably distributing costs among all internal customers. For example, in the peak years of the decennial cycle, the decennial program requires such an increased level of M&A services to support temporary staff that not all of those costs can be supported by the WCF reserve without

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<sup>21</sup> Over the past several years, NOAA's appropriations included a statutory cap that has increased from \$34 million in fiscal year 2006 to \$41.9 million in fiscal year 2010.

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undermining the goal of equitable cost distribution among customers. Therefore, Census directly bills these additional costs to the decennial program.

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## Conclusions

WCFs provide agencies with an opportunity to operate more efficiently by consolidating services and creating incentives for customers and managers to exercise cost control and economic restraint. Given the fiscal pressures facing the federal government, consolidating operations could potentially achieve cost savings and help agencies provide more efficient and effective services. Agencies can maximize the potential of these opportunities by following four key WCF operating principles. Incorporating these principles in written guidance could promote consistent application, provide a baseline for officials to assess and improve management processes, and serve as an information tool for customers, program managers, stakeholders, and reviewers.

Clear guidance on the roles and responsibilities of key personnel for managing the WCF promotes understanding of who will be held accountable, helps ensure that related responsibilities are coordinated, and reduces the risk that funds will be mismanaged. While the roles and responsibilities of the Commerce Departmental WCF's management are well understood by customers, the guidance does not include complete information about all key participants. Because Census WCF guidance is fragmented and incomplete, it lacks clarity and is of limited use for employees and customers. Additionally, Census does not have a process to facilitate coordination among key WCF personnel to ensure appropriate tracking of funds.

To appropriately manage the use of funds advanced from customers for projects spanning multiple fiscal years, performing agencies need a way to track whether funds advanced remain available to bill against. Both Commerce and Census use the Commerce Business System (CBS) to manage funds, but the system does not track a key element to confirm that funds advanced in support of an interagency agreement are available to cover the costs of performance. Modifying CBS would help ensure that customer funds are legally available and avoid potential Anti-Deficiency Act violations for the customer agencies. A transparent rate-setting process helps assure that customers are being charged accurately and fairly for services supported through the WCF. Commerce clearly explains its rate-setting process and customers feel they have sufficient input on the process. Census' rate-setting process is less transparent, which limits



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the ability of fund managers to confirm that the WCF is self-sufficient and makes it difficult for customers to make appeals.

WCF managers can better foster a results-oriented environment focused on continuous improvement by establishing performance measures and goals for WCF operations, ensuring those performance measures and goals align with the agency's strategic goals, and by establishing a management review process to track WCF performance. The purpose of the WCFs is to achieve economies of scale through shared services. However, the lack of performance measures makes it difficult to know whether these economies are being achieved. Moreover, WCF-specific performance information and a corresponding management review process could be used to hold fund managers accountable for achieving the efficiencies that WCFs were designed to produce. Furthermore, the two WCFs may provide services in overlapping areas, which warrants further examination.

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## Recommendations for Executive Action

We make seven recommendations to the Secretary of Commerce.

To improve the management of the Commerce Departmental Working Capital Fund, we recommend that the Secretary of Commerce take the following actions:

1. Update the Commerce Departmental WCF handbook to include a description of the Commerce CFO Council and its roles and responsibilities.
2. To meet its responsibilities in ensuring the proper use of federal funds and to help guard against the use of canceled appropriations, revise its financial systems to electronically record and monitor the period of availability of appropriations advanced to Commerce and its bureaus from client agencies.
3. Establish performance measures to assess performance of WCF operations, such as billing error rates, and determine what additional measures would be helpful to improve WCF management.
4. Coordinate with the Census Bureau to examine the M&A services provided through both WCFs to determine what services might be consolidated.

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To improve the management of the Census Bureau Working Capital Fund, we recommend that the Secretary of Commerce require the Under Secretary for Economic Affairs as well as the Census Director to take the following actions:

5. Develop guidance that clarifies and consolidates existing WCF policies to include:
  - a. roles and responsibilities of key personnel responsible for WCF management, and
  - b. a process to coordinate information managed by disparate divisions to provide an overarching view of the WCF and ensure the appropriate tracking of funds.
6. Include a more detailed explanation in WCF guidance on the rate-setting process for all components of the fund, such as an explanation of how rates are determined and costs distributed, and establish a formal process similar to the Departmental WCF's process to communicate with customers.
7. Establish performance measures to assess performance of WCF operations and determine what would be helpful to improve WCF management.

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## Agency Comments and Our Evaluation

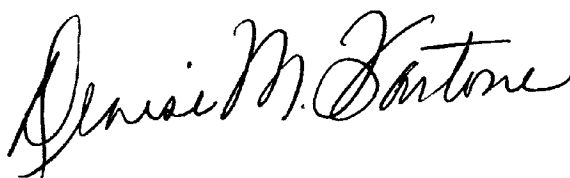
We provided a draft of this report to the Secretary of the Department of Commerce for official review and comment. In his letter that is reprinted in appendix II, the Secretary agreed with our findings and recommendations and has directed the managers of both the Commerce Departmental WCF and the Census Bureau WCF to begin implementing our recommendations. Commerce and Census provided technical comments that were incorporated into the report as appropriate. We also provided portions of the report to the customer agencies with which we met. None of these customer agencies offered any technical comments.

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We are sending copies of this report to the Secretary of Commerce, the Under Secretary for Economic Affairs, and the Director of the Census Bureau. We are also sending copies to the appropriate congressional Committees. In addition, the report is available at no charge on GAO's website at <http://www.gao.gov>.

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If you or your staff have any questions about this report, please contact Denise M. Fantone at (202) 512-6806 or [fantoned@gao.gov](mailto:fantoned@gao.gov). Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made major contributions to this report are listed in appendix III.

A handwritten signature in black ink that reads "Denise M. Fantone". The signature is written in a cursive style with a large, stylized 'D' and 'F'.

Denise M. Fantone  
Director, Strategic Issues

# Appendix I: Expanded Version of WCF Key Operating Principles

## WCF Key Operating Principles

Principle	Components of principle	Examples of evidence supporting principle
<b>Clearly delineate roles and responsibilities</b>		
Appropriate delineation of roles and responsibilities promotes a clear understanding of who will be held accountable for specific tasks or duties, such as authorizing and reviewing transactions, implementing controls over WCF management, and helping ensure that related responsibilities are coordinated. In addition, this reduces the risk of mismanaged funds and tasks or functions “falling through the cracks.” Moreover, it helps customers know who to contact in the event they have questions.	Segregate duties to reduce error or fraud	Written roles and responsibilities specify how key duties and responsibilities are divided across multiple individuals/offices and are subject to a process of checks and balances. This should include separating responsibilities for authorizing transactions, processing and recording them, and reviewing the transactions.
	Define key areas of authority and responsibility	Written description of all WCF roles and responsibilities in an accessible format such as a fund manual. Discussions with providers and clients confirm a clear understanding.
	Establish management review and approval process at the functional or activity level that ensures appropriate tracking and use of funds	A routine review process exists to ensure proper execution of transactions and events.
<b>Ensure self-sufficiency by recovering the agency’s actual costs</b>		
Transparent and equitable pricing methodologies allow agencies to ensure that rates charged recover agencies’ actual costs and reflect customers’ service usage. If customers understand how rates are determined or changed including the assumptions used, customers can better anticipate potential changes to those assumptions, identify their effect on costs, and incorporate that information into budget plans. A management review process can help to ensure the methodology is applied consistently over time and provides a forum to inform customers of decisions and discuss as needed.	Establish transparent and equitable pricing methodology	Published price sheets for services are readily available. Documentation of pricing formulas supports equitable distribution of costs.
	Set rates to cover agency’s actual costs of providing service	Pricing methodology and accompanying process ensures that, in aggregate, charges recover the actual costs of operations.
	Establish management review for rate-setting	Management review process allows fund managers to receive and incorporate feedback from customers. Discussions with customers confirm an understanding of the charges and that they are viewed as transparent and equitable.

**Appendix I: Expanded Version of WCF Key Operating Principles**

<b>Principle</b>	<b>Components of principle</b>	<b>Examples of evidence supporting principle</b>
<b>Measure performance</b>  Performance goals and measures are important management tools applicable to all operations of an agency, including the program, project, or activity level. Performance measures and goals could include targets that assess fund managers' responsiveness to customer inquiries, the consistency in the application of the funds' rate-setting methodology, the reliability of cost information, and the billing error rates. Performance measures that are aligned with strategic goals can be used to evaluate whether, and if so how, WCF activities are contributing to the achievement of agency goals. A management review process comparing expected to actual performance allows agencies to review progress towards goals and potentially identify ways to improve performance.	Establish performance measures and goals	Performance indicators and metrics for WCF management (not just for the services provided) are documented.
	Align performance measures with strategic goals	Indicators or metrics to measure outputs and outcomes are aligned with strategic goals and WCF priorities.
	Establish management review of WCF performance	WCF managers regularly compare actual performance with planned or expected results and make improvements as appropriate. In addition, performance results are periodically benchmarked against standards or "best in class" in a specific activity.
<b>Build in flexibility to obtain customer input and meet customer needs</b>  Opportunities for customers to provide input about WCF services, or voice concerns about needs, in a timely manner enable agencies to regularly assess whether customer needs are being met or have changed. This also enables agencies to prioritize customer demands and use resources most effectively, enabling them to adjust WCF capacity up or down as business rises or falls.	Communicate with customers regularly and timely	Established forum, routine meetings, and/or surveys solicit information on customer needs and satisfaction with WCF performance.
	Develop process to assess resources needed to meet changes in customer demand	Established communication channels regularly and actively seek information on changes in customer demand and assess the resources needed to accommodate those changes.
	Establish process to prioritize requests for services	Established management review process that allows for trade-off decisions to prioritize and shift limited resources needed to accommodate changes in demand across the organization.

Source: GAO analysis.

# Appendix II: Comments from the Department of Commerce



**UNITED STATES DEPARTMENT OF COMMERCE**  
**The Secretary of Commerce**  
Washington, D.C. 20230

November 4, 2011

Ms. Denise M. Fantone  
Director, Strategic Issues  
U.S. Government Accountability Office  
Washington, DC 20548

Dear Ms. Fantone:

Thank you for providing us with the draft report titled "Intragovernmental Revolving Funds: Commerce Departmental and Census Working Capital Funds Should Better Reflect Key Operating Principles" (GAO 12-56).

In this report, the U.S. Government Accountability Office (GAO) reviews both the Departmental Management and the Bureau of Census Working Capital Funds to assess whether these management funds are consistent with key operating principles for working capital funds. I agree with the overall findings and recommendations of your report. I have directed the management of the Departmental Working Capital Fund and the management of the Bureau of Census Working Capital Fund to begin implementing GAO's recommendations.

Our specific technical comments relating to the text of the report are enclosed. We hope you take these comments into consideration when issuing the final version of this report.

Sincerely,

A handwritten signature in black ink that reads "John E. Bryson".

John E. Bryson

Enclosure

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# Appendix III: GAO Contact and Staff Acknowledgments

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## GAO contact

Denise M. Fantone, (202) 512-6806 or [fantoned@gao.gov](mailto:fantoned@gao.gov)

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## Staff Acknowledgments

In addition to the contact named above, Carol M. Henn, Assistant Director and Leah Q. Nash, Analyst-in-Charge managed this assignment. Anna Chung, Elisabeth Crichton, Wati Kadzai, Margit Myers, and Amrita Sen made major contributions to this report. Tom Beall, Robert Gebhart, Felicia Lopez, and Jack Warner also made key contributions to this report.

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U.S. Government Accountability Office, 441 G Street NW, Room 7125  
Washington, DC 20548

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Chuck Young, Managing Director, [youngc1@gao.gov](mailto:youngc1@gao.gov), (202) 512-4800  
U.S. Government Accountability Office, 441 G Street NW, Room 7149  
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