

**GAO**

**Testimony**

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House of Representatives

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**TAX SYSTEMS  
MODERNIZATION**

**Unmanaged Risks Threaten  
Success**

Statement of Hazel E. Edwards  
Director, Information Resources Management/General  
Government Issues  
Accounting and Information Management Division



06/105

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## UNMANAGED RISKS THREATEN SUCCESS

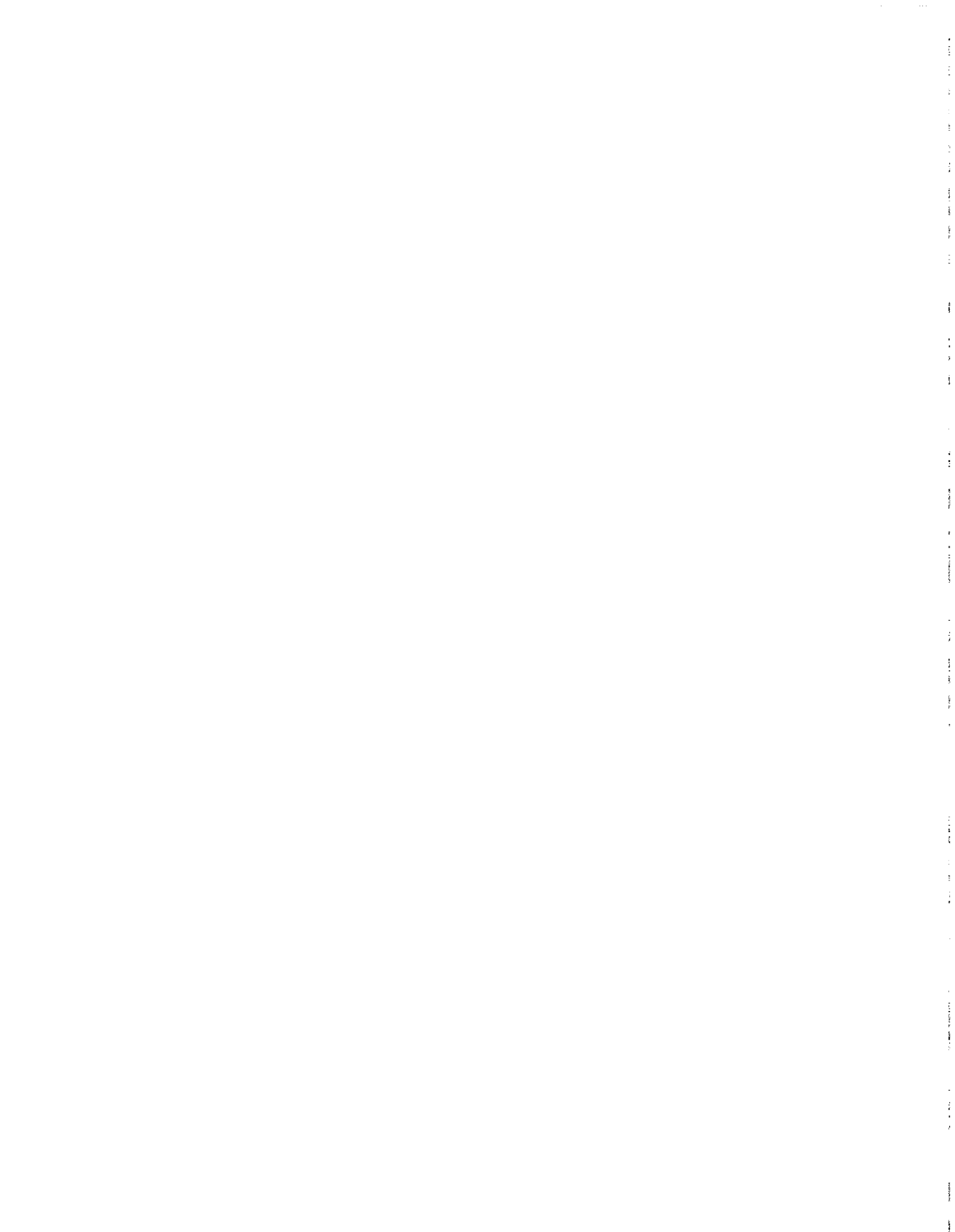
### SUMMARY STATEMENT OF HAZEL E. EDWARDS DIRECTOR, INFORMATION RESOURCES MANAGEMENT/ GENERAL GOVERNMENT ISSUES

The Internal Revenue Service (IRS) has established a vision of where it must go to modernize its operations and transform itself into an organization that meets the needs and expectations of taxpayers and the government. Specifically, the agency envisions a paperless work environment in which tax returns are filed electronically and where information on paper returns and other documents is quickly converted to electronic data and is immediately accessible to IRS employees agencywide.

However, after 8 years and an investment of almost \$2 billion, IRS' progress towards its vision has been minimal. It has completed some initial systems with Tax Systems Modernization (TSM) funds, and these systems have improved IRS' current tax processing and compliance operations. For instance, the systems have shortened processing time and reduced the amount of paper needed for some processes. However, the systems do not deliver the capabilities of the vision. They were not built to be an integrated part of the comprehensive TSM program and they have not delivered the large increases in capability and customer service that IRS intended.

To help address some of IRS' shortcomings with TSM, the Appropriations Committee requested in its fiscal year 1995 appropriations report for Treasury that IRS report to it by March 1, 1995, on its implementation of the TSM program. Specifically, the Committee asked IRS to address the following: (1) the establishment of a program management function, (2) a current TSM implementation schedule, (3) the establishment of a technical infrastructure, (4) a process for measuring project success, and (5) a plan for utilizing contract capability. IRS has taken some actions in these areas; however, several of the actions are incomplete.

While IRS has recently made progress in its management and planning of TSM, we remain concerned that future systems development efforts are still at risk because of a number of factors. These factors include the (1) lack of sufficient technical and management expertise and skills to implement TSM, (2) continued development of systems for TSM without taking into account changes that could occur because of process improvements, and (3) lack of set system development priorities, established performance measures, or fully established technical guidelines. Without addressing these factors, IRS risks continuing business as usual, and losing the opportunity to realize greater service improvements and cost reductions.



Mr. Chairman and Members of the Subcommittee:

I am pleased to be here today to discuss the Internal Revenue Service's (IRS) progress to date with Tax Systems Modernization (TSM). We remain convinced that IRS needs to modernize its operations and transform itself into an organization that meets the needs and expectations of taxpayers and the government at less cost. As members of this Subcommittee noted earlier this month, sound financial management of accounts receivable and timely collection procedures demand the accurate and current information that TSM could provide.<sup>1</sup> However, while we acknowledge the potential for change that TSM provides, we remain concerned that progress towards the TSM vision has been slow and that IRS has not adequately managed risks to the program.

IRS initiated TSM in 1986 because its tax processing system, the same system still in use today, was outdated and in desperate need of repair. This processing system has remained virtually unchanged since it was automated in the early 1960s. For instance, most of the 200 million returns that IRS receives each year are still submitted in paper form, and only part of the information from these forms is keyed into computers. The processes that IRS employees use are paper-driven and labor-intensive, and employees must contend with taxpayer data that are sometimes difficult to access and that may be outdated and incomplete. Taxpayers, too, are frustrated by often futile attempts to get information when they call IRS.

TSM is intended to change all this by creating a new tax processing system that virtually eliminates the reliance on paper and that makes taxpayer information available to IRS employees wherever and whenever it is needed. IRS top management has provided a vision of this new workplace and has redefined the organization to be more responsive to taxpayers' needs and mission demands. In addition, IRS is planning to improve key business processes with a goal of achieving dramatic gains in service and productivity.

However, after 8 years and an investment of almost \$2 billion, IRS has realized only marginal improvements in its operations. Some initial systems have been completed with TSM funds, but most of these systems do not address the crippling information problems that TSM was intended to solve. In fact, most of the systems delivered to date simply automate old processes without substantially improving service to taxpayers.

IRS is not alone in this regard. As the Comptroller General testified on February 2 before the Senate Committee on

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<sup>1</sup>Tax Administration: Compliance Initiatives and Delinquent Taxes  
(GAO/T-GGD-95-74, Feb. 1, 1995).

Governmental Affairs,<sup>2</sup> similar problems can be found at most all federal agencies. Over the last 12 years, the federal government has spent over \$200 billion on costly information system projects that have failed to dramatically improve service or reduce costs. The Comptroller General also noted that to bring the government into the information age, federal agencies cannot continue business as usual; that moving to a smaller, more efficient government will require agencies to begin accepting accountability and managing for results.

The many challenges of a complex modernization involving large integrated systems would be daunting for even an experienced company with a proven track record in delivering integrated information systems. At IRS, the challenge is much greater because of the agency's limited experience in this arena. If IRS is to achieve its vision of better taxpayer service at lower cost, then IRS must manage the risks and focus on the ultimate objective.

IRS recognizes that its TSM efforts to date have not produced the results set forth in the vision and is acting to address some key issues. However, the task ahead is considerable and IRS is relatively inexperienced at building integrated systems, such as TSM. Consequently, there remains a high risk that IRS will not complete TSM promptly and cost-effectively.

Today, we will be addressing three areas. Specifically, we will:

- describe some systems that IRS has completed under TSM and describe how they relate to IRS' broader vision for the program,
- outline IRS' actions to address the Committee's direction on the management of TSM that was included in last year's House appropriations report on Treasury,<sup>3</sup> and
- provide our views on how to improve IRS' chances of successfully completing TSM.

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<sup>2</sup>Government Reform: Using Reengineering and Technology to Improve Government Performance (GAO/T-OCG-95-2, Feb. 2, 1995).

<sup>3</sup>House of Representatives Report 103-741, Making Appropriations for the Treasury Department, the United States Postal Service, the Executive Office of the President, and Certain Independent Agencies, for the Fiscal Year Ending September 30, 1995, and for Other Purposes, September 22, 1994.

## COMPLETED TSM SYSTEMS BRING MARGINAL BENEFITS

IRS first articulated its plans for modernization in the mid-1980s and laid out a more specific vision in the early 1990s. IRS' vision calls for a work environment that is paper-free and where taxpayer information is readily available to IRS employees wherever and whenever it is needed. Specifically, the agency envisions a paperless work environment in which tax returns can be filed electronically and where information on paper returns and other documents is quickly converted to electronic data. IRS expects that such an environment will speed refunds for taxpayers and reduce tax processing and operating costs compared to the current manual, paper-intensive environment.

IRS also envisions that this environment will allow employees agencywide to have instant access to all relevant data to respond to taxpayer questions and to help collect delinquent accounts. For instance, with access to information about prior contacts with the taxpayer, an IRS collections employee would have up-to-date information about the status of a delinquent account and would know the substance of prior contacts with the delinquent taxpayer. Having this information would enable the employee to deal more knowledgeably and fairly with the taxpayer.

The focus of any TSM systems investment, then, should be on delivering the capabilities of this vision, such as paperless processing, rapid update of taxpayer accounts, and instant access to taxpayer data when responding to taxpayer inquiries. Under the auspices of TSM, IRS is funding 38 projects in fiscal year 1995 (see attachment I) and is planning to fund over 40 projects in fiscal year 1996. Thus, TSM has grown to more than double the number of projects funded in fiscal year 1993. It is reasonable to expect that the projects funded under TSM would provide essential vision capabilities.

The systems that IRS has delivered to date have marginally improved IRS' current tax processing and compliance operations. For instance, the systems have shortened processing time and reduced the amount of paper needed for some processes. However, they were not built to be an integrated part of the comprehensive TSM program and they have not delivered the large increases in capability and customer service that IRS hopes to have in the future.

For example, Electronic Filing, which allows tax returns to be submitted electronically instead of by paper, has demonstrated the viability of the technology. Almost 16 million returns were filed electronically in 1994. However, electronic filing still requires taxpayers to file paper documents. In addition, if an electronically filed return is required by another IRS service center, it must first be converted to paper before being sent to the requestor. Hence, as currently implemented, electronic

filing does not achieve IRS' vision of paperless processing and instant access to information. IRS plans state that IRS will build the final electronic filing capability to support the vision into a future TSM module.

Similarly, Corporate Files On-Line (CFOL), which provides on-line access to taxpayer account information in the existing IRS master files, brings some marginal benefits to IRS. It speeds return processing by permitting electronic verification of taxpayers' names and addresses, and it gives telephone assistants access to taxpayer account information to help answer questions. However, CFOL's information comes from master files only and does not reflect taxpayer data that may be in other systems, such as the collection and examination systems. Thus, a telephone assistant may not have all relevant and current information when answering a taxpayer's questions. IRS said it plans to have a future TSM module provide on-line access to complete taxpayer information.

Other systems funded under the TSM banner also marginally enhance isolated aspects of IRS' current operations; but these systems also do not contribute to the vision of providing IRS employees with rapid access to accurate and current information. The Automated Underreporter System (AUR), for instance, helps to check for unreported income by matching income information on tax returns with wage and income information reported by employers and financial institutions. While the system makes this task faster and eliminates much of the paper that tax examiners must use, the system is still stand-alone and information in it cannot be accessed by others. For example, an IRS telephone assistant who is contacted by a taxpayer would not have access to information about an underreporter notice because that information is stored separately and is available only to AUR employees. As a result, taxpayers who receive underreporter notices and then call the toll-free telephone number could receive confusing or misleading information or would have to be referred elsewhere for assistance.

Similarly, the Integrated Collection System (ICS) has increased the productivity of revenue officers by automating many of their manual work procedures, such as penalty and interest calculations. ICS also provides revenue officers with current payment information from the master files. However, because the current systems are not linked, taxpayer information in ICS may differ from information in other systems, such as AUR.

IRS has acknowledged that more must be done to produce the integrated systems called for in its vision for TSM. IRS initiated the Integrated Case Processing (ICP) program 2 years ago to combine most of the computation and case management functions commonly used by telephone assistants, examiners, and collections officers into an integrated system. By doing so, ICP will allow employees to obtain current and reliable taxpayer



information. This program could be an important first step towards the TSM vision.

#### IRS ACTS ON COMMITTEE DIRECTION

In the fiscal year 1995 Treasury appropriations bill, the Committee directed IRS to report by March 1 on the implementation of the TSM program. Specifically, the Committee asked IRS to address the following:

- the establishment of a program management function,
- a current TSM implementation schedule, including priorities for TSM projects, specific program and project development and deployment milestones, and annual funding and life-cycle cost estimates for each project,
- the establishment of a technical infrastructure,
- a process for measuring project success, and
- a plan for utilizing contract capability.

The Committee also asked IRS to provide auditable budget estimates for the remainder of TSM and to obtain, by October 1, an independent cost estimate for the program. While IRS has taken initial action in most of these areas, many of the actions are incomplete. IRS' progress in responding to the Committee's direction and our observations follow.

#### Program Management Office Given Full TSM Authority

The lack of clear accountability for TSM has been a long-standing issue. You asked IRS to establish a separate TSM Program Management Office with full authority over all aspects of the TSM program. On June 30, 1994, the Commissioner gave the Modernization Executive full authority and responsibility over all TSM priorities, plans, implementation schedules, budgets, and contractor utilization. Each of IRS' chief officers and regional commissioners has also been made directly accountable to the Modernization Executive for all modernization matters.

With respect to systems management, IRS chose not to move the systems engineering and architect functions directly under the Modernization Executive, as directed by the Committee. These functions will remain within the information systems organization under the direction of the Chief Information Officer, who is accountable to the Modernization Executive for TSM activities. The Modernization Executive's office will monitor the systems development activities.

The Modernization Executive has begun controlling TSM. For example, the Executive has filled about 70 of the 83 authorized staff positions. The Modernization Executive also took the lead in restructuring the TSM budget in response to the Congress' reduction of IRS' fiscal year 1995 budget. And the Executive has directed that several detailed reviews be conducted to examine whether IRS will be able to deliver specific operational capabilities expected under TSM.

These actions are good first steps in achieving a coordinated and managed implementation of TSM. However, as discussed in the following sections, many important management controls are not yet in place. It could thus be some time before the Modernization Executive effectively directs all aspects of TSM.

#### Implementation Schedule Is Incomplete

Lack of a current implementation schedule for TSM projects has been a long-standing problem. The Committee asked IRS to provide such a schedule. At a minimum, this schedule was to include priorities for TSM projects, specific program and project development and deployment milestones, and annual funding and life-cycle cost estimates for each project. IRS is responding to this direction, but has not yet completed the schedule.

Between April and September 1994, IRS produced the initial set of plans that it says will be used to establish accountability for the implementation of TSM and to track TSM activities. These plans include a Concepts of Operation document, an Integrated Transition Plan and Schedule, and a Business Master Plan. The Concepts of Operation defines how IRS will operate once TSM is fully implemented. The Transition Plan identifies the specific operational capabilities that IRS expects from TSM and contains implementation milestones for activities associated with these capabilities. The Business Master Plan integrates near-term modernization and operational activities with IRS' long-term strategic and operational planning.

These three documents begin to provide a reasonable initial approach to modernization planning and management. However, much work remains before these documents will be a driving force for TSM. For example, each of these documents currently characterizes or defines IRS' modernization objectives differently. We found that the Transition Plan was based on nine operational strategies, while the Business Master Plan was based on three strategic objectives and seven performance goals. We also found that specific projects, activities, or time lines are inconsistent from one document to another. As a result, it would be difficult to use these documents to manage TSM. In discussing these documents with IRS officials, we found that the documents were developed concurrently by different project groups and that the project groups have not reconciled the differences.

IRS has also begun projects to reengineer and streamline several key processes, such as tax return processing and taxpayer services. However, these efforts are not yet reflected in the TSM planning documents, in part because IRS does not know how the redesigned functions will affect the planned TSM systems. Even though IRS does not know the impact of its reengineering projects, it is proceeding with TSM systems development efforts and could have to make major adjustments later.

With regard to priorities for TSM projects, IRS has not prioritized projects based on their relative contribution to operational improvement. In our work last summer, IRS officials consistently told us that they considered all modernization projects to be equally important. More recently, IRS stated that its project priorities are implicit in the agency's fiscal year 1995 budget adjustments. In these adjustments, IRS cut more from district office compliance and central computer processing projects than from submission processing and customer service projects. However, no projects were cancelled.

#### Initial Technical Guidelines Available in 1995

Last year we reported that IRS had not completed critical technical guidelines.<sup>4</sup> Technical guidelines, in areas such as data management, telecommunications, and security, enable project teams to build systems that connect together, operate smoothly, and exchange taxpayer information. The Committee asked IRS to set specific timetables for the establishment of technical guidelines and standards.

In the last year, IRS has developed and issued a high-level description of its technical approach to integrating its information systems. This document contains guidance for all TSM systems development. IRS has also issued revised guidance to its TSM system developers that further defines the technical and functional design of TSM. While IRS is issuing this technical guidance, successfully integrating all of the TSM systems demands that all projects use these guidelines.

Security is one area where technical guidelines are particularly important because the TSM environment of on-line access will make taxpayer data even more susceptible to unauthorized access and disclosure. Establishing guidelines is also important because systems developed without these guidelines may have to be changed or redesigned later, usually at a higher cost.

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<sup>4</sup>Tax Systems Modernization: Status of Planning and Technical Foundation (GAO/T-AIMD-GGD-94-104, Mar. 2, 1994).

Last year, we reported that IRS had received a draft security architecture from its Integration Support Contractor and that this document was being reviewed by IRS management. Since that time, IRS has decided not to accept this security architecture and has begun an effort to satisfy this need. To date, IRS has issued a security policy and a draft of high-level security requirements. IRS has also engaged another contractor to perform a data sensitivity analysis and identify which data elements should be given specific levels of security. IRS expects to issue initial security guidance to project teams by April.

#### Project Performance Measures Not Established

Establishing performance measures is an important part of a systems development effort because it enables managers to set investment priorities and evaluate whether information systems projects are having the expected impact on operations and return on investment. Without links to performance measurement, mistakes may not be discovered and might be repeated in subsequent planning. Because of the impact performance measures can have, you asked IRS to establish a process to review and measure the success of each TSM project. IRS has not yet done so.

#### Contractor Use Being Evaluated

IRS estimates that about 65 percent of the systems development work for TSM will be done by contractors. As such, you asked IRS to provide a plan describing how it would use the capabilities of both the integration and development contractors. IRS is expecting to have this plan by March 1. As part of its planning effort, IRS has contracted for (1) an independent review of its past utilization of the Integration Support Contractor and (2) recommendations for future contractor utilization.

As IRS reviews its use of contractors, it is important that IRS also review its capability for managing contractors. Although IRS has over 2,400 people involved in TSM, the National Research Council (NRC) noted in its Fall 1994 interim report on TSM that IRS did not have the proper mix of skilled and experienced technical and management personnel to implement TSM.<sup>5</sup> NRC's concern included IRS' inability to direct contractors effectively and to manage their software development activities. NRC suggested that IRS (1) continually and objectively assess the capability of its contractors to produce quality products and (2) hire people experienced in managing software development for both

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<sup>5</sup>Continued Review of the Tax Systems Modernization of the Internal Revenue Service (Interim Report), Computer Science and Telecommunications Board, National Research Council. National Academy Press, Washington, D.C., 1994.

contractor selection and contractor supervision. IRS told us that it has begun to recruit senior systems professionals in response to this need. However, the need for experienced technicians and managers is extensive and it could take years before IRS has the proper skill mix to successfully complete TSM.

#### Budget Estimates for TSM Submitted

Finally, you asked IRS to provide both an independent cost analysis of TSM and budget estimates, based on auditable data, for implementing the remainder of TSM. IRS is taking steps to comply with this direction. IRS officials told us that a revised life-cycle cost model and an independent cost analysis of TSM will be completed by September. A contractor is currently conducting the cost analysis.

IRS officials also said they have supplied the Committee with fiscal year 1996 budget estimates that have been certified by IRS' Chief Financial Officer and received concurrence from both Treasury and the Office of Management and Budget. IRS officials said that certified cost estimates for the remainder of TSM will be developed after the cost model and analysis are completed in September. We have not reviewed the estimates provided by IRS.

#### TSM RISKS REMAIN HIGH

IRS has made some progress in its management and planning of TSM. However, the TSM systems delivered to date have not achieved the vision that IRS sees for TSM. Further, we are concerned that the risks for future systems development are increased because:

- IRS lacks sufficient expertise and skills to implement TSM.
- IRS continues to develop systems without taking into account possible process improvements, setting system development priorities, or establishing performance measures.
- IRS needs to validate life-cycle cost estimates for TSM projects.

Because of these and other risks, GAO has placed TSM on its list of high-risk government programs.

In May 1994, we issued a report that identified a number of practices that leading private and public organizations used to manage their information resources more strategically in order to improve performance and better meet customer needs.<sup>6</sup> These

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<sup>6</sup>Executive Guide: Improving Mission Performance Through Strategic Information Management and Technology (GAO/AIMD-94-115, May 1994).

practices include measuring the performance of key processes; focusing on process improvement; managing information systems projects as investments; and integrating the planning, budgeting, and evaluation processes. IRS has begun to study how it can use these practices to better manage its information resources and gain greater performance and service improvements.

However, IRS' current approach to TSM contrasts sharply with these practices. For instance, the successful organizations made sure that they had skilled and experienced technicians and managers to guide systems development efforts. According to NRC, IRS needs to attract new skills to transform its software development staff from one of maintaining antiquated current systems to one that can design and build the modern, integrated systems that TSM requires. NRC also noted that IRS needs to manage its contractors more aggressively to ensure timely production of high-quality software. In this regard, the NRC advised IRS to hire people experienced in managing software development contractors.

Successful organizations also analyzed their business processes and determined how they could be improved before undertaking related automation projects. IRS has taken an important step in this regard by initiating process improvement studies to streamline the tax return processing and customer service functions. However, as mentioned earlier, IRS does not know how the results of these projects will be incorporated into the ongoing systems development efforts for these areas. As a result, IRS could end up with systems that do not meet the requirements of the new streamlined or redesigned processes. In such a case, systems that have been developed may have to be retrofitted or scrapped.

Finally, successful organizations prioritized their development projects using an explicit set of criteria that assess the mission benefits, risks, and costs of each project. IRS has not set priorities for any of its development projects, instead considering all projects to be equally important. Priorities are essential to allocating scarce resources as well as establishing program and project contingencies. NRC noted in its report that IRS was unable to respond quickly and effectively to the reduction in TSM funding for fiscal year 1995 because it lacked contingency plans.

The challenges of completing a complex modernization involving large integrated systems are great, and it is easy to lose sight of the ultimate goal. Therefore, it is important that IRS focus management attention and resources on those opportunities that can best improve mission performance. By working on the wide variety of TSM projects simultaneously, IRS has not had such a focus. As a result, IRS has invested significant funds in modernization, but it is still far from its vision for TSM.

To focus the TSM effort, we believe that IRS should first direct its attention to a small number of projects that address critical gaps in mission performance and are part of its TSM vision. IRS should then devote the full range of its TSM resources (managerial, technical, financial) to successfully completing these projects within a short period--perhaps 12 to 18 months. By limiting its attention to a few critical projects, IRS could gain control over many of the TSM risks and could begin to move incrementally toward the TSM vision.

Mr. Chairman, this concludes my statement. I would be happy to answer any questions you or other members of the Subcommittee may have.

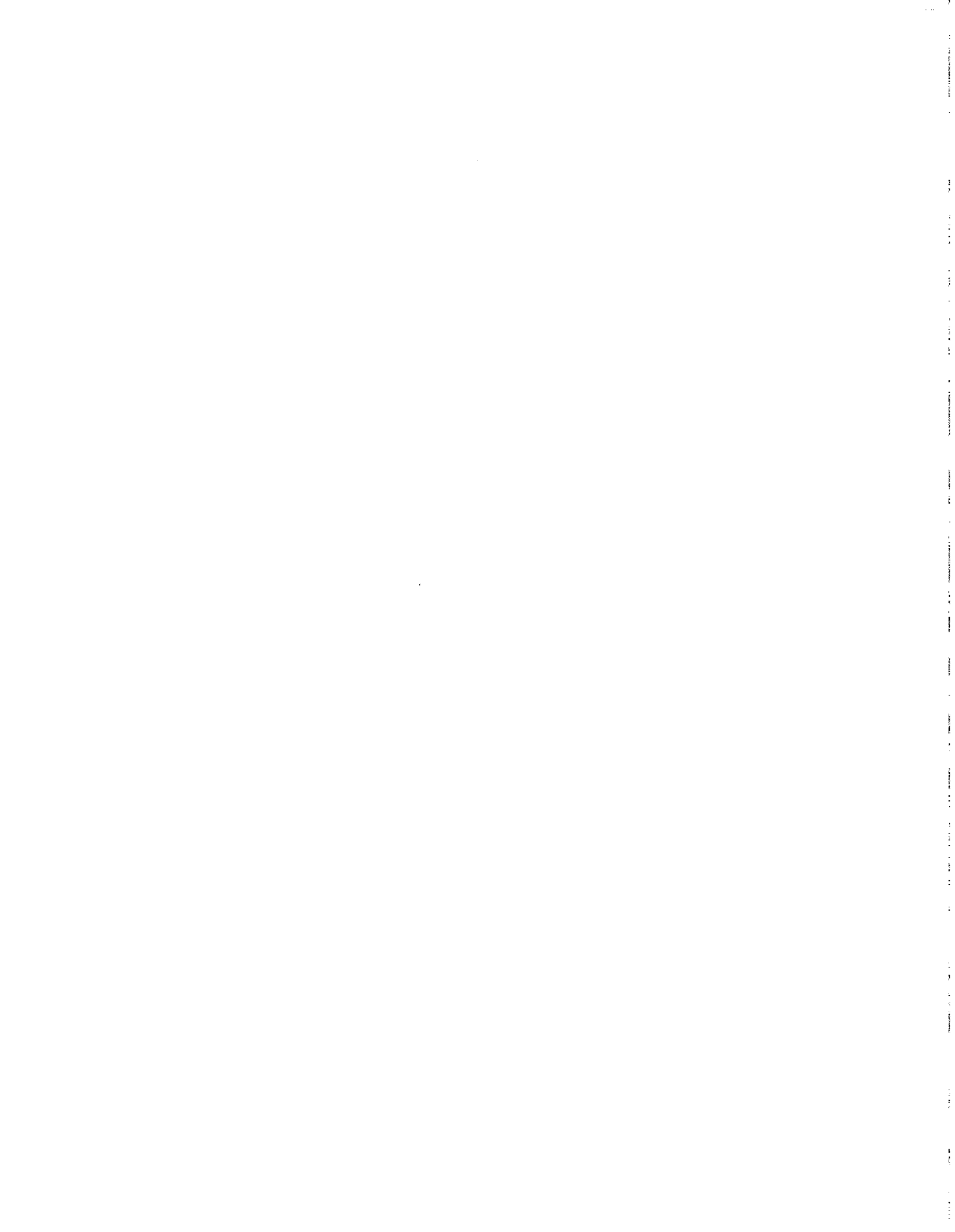
**TAX SYSTEMS MODERNIZATION COSTS**  
(dollars in thousands)

Initiative Name (projects, where applicable)	Expended through FY 1994	FY 1995 estimate
Electronic Filing System	109,508	23,906
Counsel Automated Systems Environment	31,195	19,000
Inspection Systems Development and Integration	3,009	5,000
Program Management	128,899	33,524
Automated Underreporter	216,923	11,439
Integrated Case Processing <ul style="list-style-type: none"> <li>• Automated Inventory Control System</li> <li>• Case Processing System</li> <li>• Servicewide Electronic Research Project</li> <li>• Telephone Routing Interactive System</li> <li>• Integrated Collection System</li> <li>• Examination Automation System</li> <li>• Automated Criminal Investigation System</li> </ul>	105,174	109,500
Systems Integration/Long-Term Design <ul style="list-style-type: none"> <li>• Systems Integration/Long-Term Design</li> <li>• Security &amp; Communication System</li> </ul>	243,802	82,476
ISD Departmental Applications <ul style="list-style-type: none"> <li>• Universal Workbench</li> <li>• Paperless Official Personnel Folder</li> <li>• Executive Management Support System</li> <li>• Information Engineering Responsibility Center</li> <li>• Compliance Research Information System</li> </ul>	37,651	12,000
Integrated Input Processing System <ul style="list-style-type: none"> <li>• Electronic Management System</li> <li>• Cash Management System</li> <li>• Document Processing System</li> </ul>	146,879	99,400
Service Center Support System	202,168	28,000
Corporate Systems Modernization and Transition	168,039	37,947
Corporate Systems Design <ul style="list-style-type: none"> <li>• Corporate Files On-line</li> <li>• Corporate Accounts Processing</li> <li>• Workload Management System</li> </ul>	178,374	32,000



Initiative Name (projects, where applicable)	Expended through FY 1994	FY 1995 estimate
Service Center Recognition/Image Processing System	59,432	11,140
Communication Modernization <ul style="list-style-type: none"> <li>• Department of Treasury Telecommunication System</li> <li>• Government Open Systems Interconnection Profile</li> <li>• Universal Workstation Deployment</li> <li>• Integrated Network &amp; Operations Management</li> </ul>	149,539	26,000
Desk and Laptop Acquisition	N/A	16,000
District Computer Resources & Acquisition Staff	19,657	13,000
Automated Workload Management System	12,171	9,000
Software Development Environment	22,847	17,000
Toll-free ACD Replacement	16,978	26,000
Federal Tele-tax Information	9,228	15,000
<b>Totals</b>	<b>1,861,473</b>	<b>627,332</b>
<b>Total Cost for TSM<sup>a</sup></b>		<b>2,623,734</b>

<sup>a</sup>Total includes \$134,929 in pre-1990 expenditures not included in the above figures.



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