

GAO

Testimony

Before the Committee on Government Reform, House of
Representatives

For Release on Delivery
Expected at
10 a.m.
Wednesday,
February 10, 1999

GOVERNMENT
MANAGEMENT

Addressing High Risks and
Improving Performance and
Accountability

Statement of David M. Walker
Comptroller General of the United States



Mr. Chairman and Members of the Committee:

I am pleased to be here today to discuss actions needed to address high-risk problems and improve performance and accountability across the federal government. It is particularly gratifying to present our findings before this Committee, given its long-standing commitment to, and support of, our High-Risk Series. This Committee also deserves recognition as one of the key initiators of our new Performance and Accountability Series.

Our set of performance and accountability detailed reports and the latest update to our high-risk series were issued to the Congress on January 25, 1999.¹ Collectively, these reports show the serious challenges that must be confronted to achieve more efficient, effective, and economical federal operations and to build greater public respect for, and confidence in, their government. Providing this analysis at the beginning of the 106th Congress is an important way to assist congressional committees in shaping their oversight and legislative agendas.

To further enhance understanding of these critical challenges, today I am sending each member of Congress an executive summary of the Performance and Accountability and High-Risk Series.² This document outlines the actions needed to address these major management challenges and reduce risks to government performance and operations. It summarizes an extensive amount of GAO analyses covering virtually the entire federal government in a concise, highly readable document; I plan to provide more summaries in such a format to augment detailed GAO reports and communicate more effectively with Members on important issues.

Improving Performance and Accountability Across Government

My testimony today focuses on the major challenges faced by government in improving its performance and strengthening accountability. They are

- Adopting an effective results orientation.
- Improving the use of information technology to achieve results.
- Strengthening financial management for decision-making and accountability.

¹Performance and Accountability Series: Major Management Challenges and Program Risks (GAO/OCG-99-1 through GAO/OCG-99-21, January 1999) and High-Risk Series: An Update (GAO/HR-99-1, January 1999).

²Performance and Accountability and High-Risk Series: Major Management Challenges and Risks: An Executive Summary (GAO/OCG-99-ES, February 1999).

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- Building, maintaining, and marshaling the human capital needed to achieve results.

A central part of this challenge is giving adequate attention to resolving high-risk problems. Since 1990, we have identified government operations that are “high risk” because of their greater vulnerabilities to waste, fraud, abuse, and mismanagement. This effort brought a much needed focus on problems that are costing the government billions of dollars.

To help, we have made hundreds of recommendations to improve these high-risk operations. Overall, agencies are making progress in trying to correct these problems and the Congress has acted through hearings and legislation. Sustained attention is needed to make further headway. High-risk problems are highlighted throughout this statement and listed in appendix I.

Adopting an Effective Results Orientation

The cornerstone of efforts to implement performance-based management is the adoption of a results orientation. Many agencies continue to struggle to implement basic tenets of performance-based management called for by the Government Performance and Results Act. The uneven pace of progress across government is not surprising; agencies are in the early years of undertaking the changes that performance-based management entails.

Defining Goals and Measures

Too often, the government has failed to manage on the basis of a clear understanding of the results expected to be achieved and how performance will be gauged. These understandings are vital because programs are designed and implemented in dynamic environments; competing program priorities and stakeholders’ needs must continuously be balanced and new needs addressed.

The Social Security Administration (SSA)

- SSA has emphasized improving processes for quickly determining applicants' eligibility for the Supplemental Security Income (SSI) program and moving the eligible claimants onto the disability rolls. However, SSA has not put emphasis on the equally important result of helping individuals return to work and move off the disability rolls.

Also, long-standing problems such as increasing overpayments and the inability to recover outstanding debt, contribute to SSI's status as a high-risk area. During fiscal year 1998, for example, current and former recipients owed SSA more than \$3.3 billion, including \$1.2 billion in newly detected overpayments for the year. SSA plans to improve SSI's overall payment accuracy. (GAO/OCG-99-20)

The Internal Revenue Service (IRS)

- IRS' traditional performance goals and measures, such as amounts collected from taxpayers, had created incentives to maximize enforcement results, but provided insufficient incentives to ensure that taxpayers received fair treatment. IRS plans to emphasize identifying, as promptly as possible, taxpayers who may have compliance problems and then addressing the particular problems of those taxpayers. This customer-oriented approach is intended to help taxpayers and IRS by minimizing the need for subsequent enforcement actions. (GAO/OCG-99-14)

Aligning Activities to Meet Demands

Ineffective and outmoded organizational and program structures frequently have undermined agencies' effectiveness. Challenges agencies confront range from the need for clearer lines of accountability to streamlining organizations in response to changing circumstances. All federal agencies share the ongoing need to ensure that their organizational structures and program approaches efficiently support the accomplishment of mission-related goals.

The Department of Energy (DOE)

- DOE's organizational structure has neither clear lines of authority nor clear definitions of roles and responsibilities. Contractors receive policy guidance from program offices, but are managed by field offices that are not accountable to the program offices. While DOE had nearly \$16.2 billion in obligations to contracts in fiscal year 1997, its contract management practices—including noncompetitive awards and lax oversight of costs and activities—continue to be high risk. DOE has a framework in place for contract reform but implementation problems remain. (GAO/OCG-99-6)

The Department of Defense (DOD)

- The end of the cold war provided DOD with the opportunity to reduce the size and cost of its infrastructure and thereby make resources available for other priorities, such as force modernization and military readiness. We have identified areas in which DOD's infrastructure can be eliminated, streamlined, or reengineered. Improved infrastructure planning could help DOD components and programs to develop results-oriented goals and performance measures that link to and support DOD-wide goals. DOD is seeking ways to address mission support inefficiencies such as through consolidations and public-private partnerships. (GAO/OCG-99-4)

Rationalizing Crosscutting Efforts

Virtually all of the results that the government strives to achieve require the concerted and coordinated efforts of two or more agencies. However, mission fragmentation and program overlap are widespread and programs are not always well-coordinated. This wastes scarce funds, frustrates taxpayers, and limits overall program effectiveness. Table 1 illustrates this problem, found in over 30 programs across government and covering nearly a dozen federal missions.

Table 1: Areas of Fragmentation and Overlap

Mission areas	Programs
Agriculture	<ul style="list-style-type: none"> • Food safety
Commerce and housing credit	<ul style="list-style-type: none"> • Financial institution regulation
Community and regional development	<ul style="list-style-type: none"> • Community development • Economic development • Emergency preparedness • Housing • Rural development
Education, training, employment and social services	<ul style="list-style-type: none"> • Early childhood programs • Employment training • Student aid
General science, space, and technology	<ul style="list-style-type: none"> • High performance computing • National laboratories • Research and development facilities • Small business innovation research
General government	<ul style="list-style-type: none"> • Federal statistical agencies
Health	<ul style="list-style-type: none"> • Long-term care • Substance abuse • Nuclear health and safety • Telemedicine
Income security	<ul style="list-style-type: none"> • Child care • Welfare and related programs • Youth programs
International affairs	<ul style="list-style-type: none"> • Educational programs • Policy formulation and implementation
Law enforcement	<ul style="list-style-type: none"> • Border inspections • Drug control • Investigative authority • Drug trafficking • Combating terrorism
Natural resources and environment	<ul style="list-style-type: none"> • Federal land management • International environmental programs • Hazardous waste cleanup • Water quality

Improving Food Safety and Quality

- The fragmented federal approach to ensure the safety and quality of the nation's food--at a cost of over \$1 billion a year--is inefficient and hinders the government's efforts to effectively protect consumers. Estimates of foodborne illness range widely, from 6.5 million to 81 million cases annually, and it is estimated that these illnesses cause between 500 and 9,100 related deaths each year. The current system to ensure food safety suffers from inconsistent oversight, poor coordination, and inefficient allocation of resources. As many as 12 different federal agencies administer over 35 different laws overseeing food safety. (GAO/OCG-99-2)

Combating Terrorism

- Better coordination is needed to improve the effectiveness of efforts to safeguard the nation from terrorist attacks. Over 40 agencies, bureaus, and offices--at a cost of nearly \$7 billion for unclassified programs during fiscal year 1997--implement numerous programs designed to prevent and deter terrorism, respond to terrorist threats and incidents, and manage the consequences of terrorist acts. Coordinating these programs will entail a substantial effort. (GAO/OCG-99-1)

Creating Performance Partnerships

Federal agencies are working with their state partners to instill performance-based approaches to managing intergovernmental programs. Partnership agreements centered on results-oriented goals and measures can be an effective vehicle for achieving results while providing states with needed flexibility. However, in some cases the government could do a better job.

The Health Care Financing Administration (HCFA)

- HCFA, as required by statute, has delegated to states the responsibility to inspect nursing homes and certify that they meet federal standards. We have identified problems in the enforcement of these standards. In analyzing recent inspection and complaint information in California, we found that nearly one in three nursing homes was cited by state inspectors for providing care that created serious or potentially life-threatening problems. Although state inspectors identified serious deficiencies, HCFA's policies did not ensure that these deficiencies were corrected. HCFA is developing plans to improve state inspection practices, revise oversight of state inspections, and strengthen actions against poorly performing homes. (GAO/OCG-99-7)

Developing and Using Performance Information

An environment that focuses on results needs different information from that traditionally collected. Obtaining more credible results-oriented performance information is essential for (1) accurately assessing agencies' progress in achieving goals and (2) in cases where sufficient progress is not being made, for identifying opportunities for improvement.

The Environmental Protection Agency (EPA)

- EPA has found that the wealth of environmental data EPA and states collect are often difficult to compile in a meaningful way. For example, inconsistencies in water quality assessments, due to states using methodologies that differ, make it difficult for EPA to aggregate the data. Using information from these various sources presents a challenge when attempting to conclusively determine whether the quality of rivers, lakes, and streams is getting better or worse over time. Absent this information, it has been difficult for EPA to set priorities, evaluate the success of its programs and activities, and report on its accomplishments in a credible and informed way. (GAO/OCG-99-17)

The Health Care Financing Administration

- HCFA had not developed its own process for estimating the national error rate for its over \$181 billion Medicare fee-for-service payment program. For fiscal year 1997, the Department of Health and Human Service's Inspector General, in its CFO financial audit, estimated that about 11 percent of all such payments for claims, about \$20 billion, did not comply with Medicare laws and regulations. HCFA has now adopted the reduction of the error rate as a performance goal under the Results Act. (GAO/OCG-99-7)

Improving the Use of Information Technology to Achieve Results

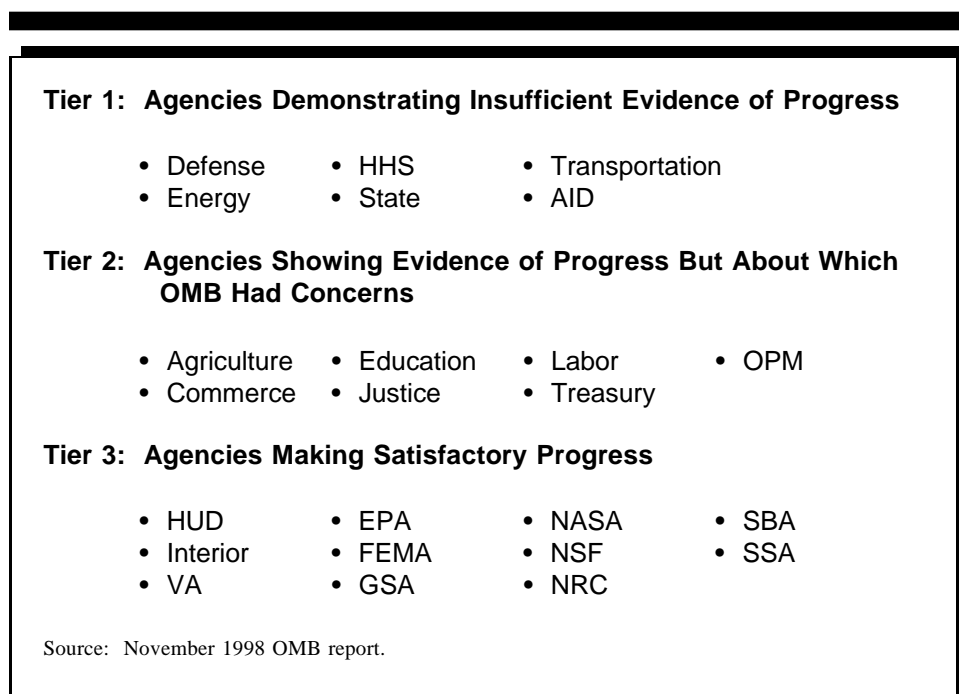
The government is heavily dependent on computer systems and networks to implement vital public services supporting national defense, revenue collection, and social benefits. However, billions of dollars have been wasted for computer systems that failed to deliver expected results. To the extent that billions in planned annual obligations for information technology can be spent more wisely, federal programs will operate more efficiently with less cost. To accomplish this, the government faces a number of critical challenges.

Addressing the Urgent Year 2000 Computing Challenge

Resolving the Year 2000 computing problem is the most pervasive, time-critical risk facing government today. Unless adequate actions are taken, key federal operations—national defense, benefit payments, air traffic management, and more—could be seriously disrupted. Over the

past 2 years, preparedness has improved markedly, but significant challenges remain and time is running out.

Figure 1: Year 2000 Progress



To help agencies mitigate Year 2000 risks, we produced guides on enterprise readiness, business continuity and contingency planning, and testing. We also issued over 70 reports and made over 100 recommendations to improve the readiness of the government as a whole and of a wide range of individual agencies. The scope of this problem extends beyond federal operations—it spans all spectrums of our national economy as well as globally. Accordingly, we recommended that the President’s Council on Year 2000 Conversion develop a comprehensive picture of the nation’s readiness by key economic sector—including risks posed by international links. The Council has adopted a sector-based focus to increase awareness and has begun developing a national assessment.

Resolving Serious Information Security Weaknesses

Continuing computer security weaknesses put critical federal operations and assets at great risk. Such problems make it easier for individuals and groups to obtain sensitive information, commit fraud, or disrupt operations. In today’s environment, these threats include a range of

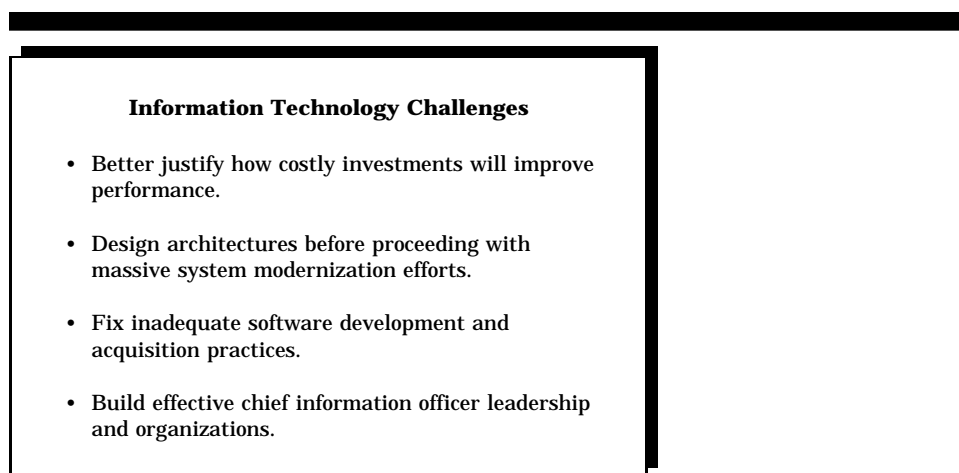
military enemies, criminals, and terrorists who have the capability to severely disrupt or damage the systems and infrastructures upon which our nation depends.

Much more needs to be done to ensure that systems and data supporting essential federal operations are adequately protected. First, individual agencies need to proactively manage risk and strengthen computer security programs by adopting best practices, such as those we described in a May 1998 executive guide entitled Information Security Management: Learning From Leading Organizations (GAO/AIMD-98-68). Second, stronger governmentwide leadership is essential. A May 1998 presidential directive established entities within the National Security Council and the FBI to address critical infrastructure issues. Consistent with our recommendations, OMB and the National Security Council are working collaboratively to increase governmentwide focus on this issue, but these efforts are only in their early stages.

Ensuring That Investments Improve Services

Agencies are making some strides in improving information technology investment strategies, but current practices fall short of statutory expectations established by the 1995 Paperwork Reduction Act and the 1996 Clinger-Cohen Act.

Figure 2: Key Information Technology Challenges



The following four troubled multibillion dollar modernizations, which we have designated high risk, illustrate the vital importance of meeting these challenges. Their ultimate success is key to the government's future ability to deliver critical services—safe and efficient air travel, modern tax processing and customer service operations, and improved weather forecasting—as well as improving systems that support national defense operations.

Air Traffic Control Modernization

- FAA's \$42 billion air traffic control modernization program has experienced cost overruns, schedule delays, and performance shortfalls. In response to our recommendations, FAA has initiated efforts to improve software acquisition practices, complete an architecture, and place a Chief Information Officer with sufficient authority. However, FAA's reforms are not yet complete and several major projects continue to face challenges and risks. (GAO/OCG-99-13)

Tax Systems Modernization

- The IRS has spent over \$3 billion attempting to modernize its outdated, paper-intensive approach to tax return processing. We identified serious weaknesses, including the need for IRS to institute better practices for making investment decisions and using sound system development methods. IRS is working to implement our recommendations to build the necessary capability before it begins modernizing tax processing systems. (GAO/OCG-99-14)

National Weather Service (NWS) Modernization

- To improve forecasts and provide better prediction of severe weather and flooding, NWS has been working on an over \$4 billion program to upgrade weather observing systems. It is nearing completion, but we are concerned about NWS' ability to deliver on the final and most critical modernization piece, which has been delayed and become more expensive due to design and management problems such as the lack of a complete architecture. (GAO/OCG-99-3)

Department of Defense Systems Modernization Efforts

- DOD has an \$18 billion investment to replace almost 2,000 inefficient, duplicative systems with more cost-effective systems. This effort--while necessary--is plagued with poor management controls and too little assurance that investments will achieve the department's technology objectives. (GAO/OCG-99-4)

Strengthening Financial Management for Decision-Making and Accountability

Reliable and timely information is essential to ensure adequate accountability, manage for results, and make timely and well-informed judgments. However, such information historically has not been routinely available across government. The combination of reforms ushered in by the Results Act and the Chief Financial Officers (CFO) Act will, if successfully implemented, generate the necessary foundation to effectively run performance-based organizations.

The CFO Act requires agencies to routinely produce sound cost and performance information. Toward that end, the 24 largest departments and agencies have been required to prepare annual audited financial statements beginning with fiscal year 1996. Eleven of these agencies received unqualified audit opinions for fiscal year 1997—up from 6 for fiscal year 1996.

**Figure 3: FY 1997 Financial Statement
Audit Opinions**

<u>Unqualified</u> audit opinions were received by:			
• Education	• Labor	• GSA	• SBA
• Energy	• State	• NASA	• SSA
• Interior	• EPA	• NRC	
<u>Qualified</u> audit opinions were received by:			
• HHS	• HUD	• VA	• NSF
<u>Disclaimers</u> of audit opinion were received by:			
• Agriculture	• Defense	• Transportation	
• Commerce	• Justice	• AID	
Other CFO agencies:			
• Treasury received an unqualified opinion on its administrative financial statements and a qualified opinion on its custodial schedules.			
• FEMA received an unqualified opinion on a financial statement for a part of the agency. Financial statements were not prepared for the whole agency.			
• OPM's Retirement Fund and Life Insurance Fund received unqualified opinions; revolving funds, health benefits, and salaries and expenses received disclaimers.			

The most serious difficulties in implementing the CFO Act's goals are framed by the results of our first-ever audit of the government's consolidated financial statements for fiscal year 1997. Widespread financial system weaknesses, problems with fundamental recordkeeping, incomplete documentation, and weak internal controls—including computer controls—prevented the government from accurately reporting a large portion of its assets, liabilities, and costs. These deficiencies undermine agencies' ability to accurately measure costs and effectively safeguard federal assets and manage operations.

The President responded by requiring agency heads to submit plans to OMB to correct deficiencies. Financial management reform was designated a top management priority. The House passed a resolution urging quick resolution of these problems. The requirements of the CFO Act are prompting steady improvements in financial accountability, but major difficulties must be overcome in high-risk areas, as depicted below.

The Department of Defense

- DOD, with an annual budget exceeding \$250 billion and hundreds of billions of dollars in equipment and inventory, represents a large percentage of the government's assets, liabilities, and net costs. Yet, none of the military services or the department as a whole has yet been able to produce auditable financial statements. Billions of dollars in property, equipment, and disbursements have not been properly accounted for and liabilities have not been adequately estimated for activities such as environmental cleanup and disposal of weapon systems. Serious problems remain, although we have noticed increased attention to rectify this situation. (GAO/OCG-99-4)

The Forest Service

- Audits of the Forest Service have found serious weaknesses, including pervasive errors in data supporting land, buildings, and equipment. While the Forest Service has progressed in addressing these deficiencies, much work remains. (GAO/OCG-99-2)

The Federal Aviation Administration

- Since 1994, the Department of Transportation Inspector General has been unable to determine whether FAA's financial statements are reliable. For example, in fiscal year 1997, the IG could not verify property, plant, and equipment reported at about \$12 billion. FAA has improvements planned and underway but not yet completed. (GAO/OCG-99-13)

The Internal Revenue Service

- IRS, which collects most of the government's revenue (over \$1.7 trillion in 1998), for the first time obtained an unqualified opinion on its financial statements for fiscal year 1997--after five previous attempts did not yield auditable statements. This outcome was achieved, however, through material audit adjustments, and serious internal control weaknesses over refunds, receipts, and unpaid tax assessments remain. (GAO/OCG-99-14)

Audited financial statements are essential to providing an annual public scorecard on accountability. However, an unqualified audit opinion, while certainly important, is not an end in itself. For some agencies, the preparation of financial statements requires considerable reliance on ad hoc programming and analysis of data produced by inadequate systems that are not integrated or reconciled, and often require significant audit adjustments. Efforts to obtain reliable year-end data that are not backed up by fundamental improvements in underlying financial management systems and operations to support ongoing program management and accountability will not achieve the intended results of the CFO Act over the long term.

Providing cost information also remains a key challenge. New standards require agencies to develop measures of the full costs of carrying out a mission, producing products, or delivering services to promote comparison of the costs of various programs and results. Developing the necessary information will be a substantial undertaking; and while there is a broad recognition of the importance of doing so, for the most part, agencies have just begun this effort.

Building, Maintaining, and Marshaling the Human Capital Needed to Achieve Results

Leading organizations understand that effectively managing employees—or human capital—is essential to achieving results. Only when the right employees are on board and provided the training, tools, structure, incentives, and accountability to work effectively is organizational success possible.

Adopting a Strategic Approach

Human capital planning must be an integral part of an organization's strategic and program planning; human capital itself should be thought of not as a cost to be minimized but as an asset to be enhanced. The challenge confronting federal agencies as they seek to become more performance-based is to align their human capital policies and practices with their program goals and strategies.

The Department of Housing and Urban Development (HUD)

- HUD's continuing difficulties in planning for and effectively using its human capital are among the most pressing challenges the agency faces. These weaknesses are particularly troubling because, in the past, not having enough staff with the necessary skills has limited HUD's ability to perform essential functions, such as monitoring multibillion dollar federal programs.

In 1994, we designated HUD's programs as high risk because an insufficient mix of staff with the proper skills was one of the four serious, long-standing deficiencies that placed HUD's programs at risk. Although HUD continues to make credible progress in overhauling its operations to correct its management deficiencies, we continue to believe that these deficiencies, taken together, place the integrity and accountability of HUD's programs at high risk. (GAO/OCG-99-8)

Developing Staff to Meet Critical Needs

The rapid pace of social and technological change and shifts in agency strategies to achieve their missions pose continuing challenges to attract and develop skilled staff. Skills gaps in critical areas undermine agencies' effectiveness and efforts to address high-risk areas.

The Department of Energy

- The lack of staff with the requisite technical skills has limited the effectiveness of DOE's self-regulation and contributed to the environmental problems at many of DOE's facilities. The Defense Nuclear Facilities Safety Board has repeatedly stated in its annual reports to the Congress that the lack of appropriate technical expertise in DOE is a significant problem. (GAO/OCG-99-6)

The Department of Defense

- DOD is another department that has experienced difficulties in finding and retaining staff with technical training. To achieve the wide-ranging reforms necessary to address its serious, long-standing financial management deficiencies, DOD must upgrade the skills of its financial personnel. (GAO/OCG-99-4)

Creating a Performance-Oriented Culture

Moving successfully to a more performance-based approach requires that organizations better align their human capital policies and practices with their missions and goals. New ways of thinking must be adopted about the goals to be achieved; the organizational arrangements, program strategies, and partnerships needed to achieve those goals; and how progress will be measured. Likewise, employee incentive and accountability mechanisms need to be aligned with the goals of the organization. The failure to constructively involve staff in an organization's efforts to become more performance-based means running the risk that the changes will be more difficult and protracted than necessary.

The Nuclear Regulatory Commission (NRC)

- In 1997, the NRC's Office of Inspector General (IG) surveyed NRC staff to obtain their views on the agency's safety culture. In its June 1998 report, the IG noted that the staff had a strong commitment to protecting public health and safety but expressed high levels of uncertainty and confusion about the new directions in regulatory practices and challenges facing the agency. Employees who are confused about the direction their agency is taking will not be able to effectively focus on results or make as full a contribution as they might otherwise. As the IG concluded, improved management leadership and communication are needed to effectively involve employees in achieving results. (GAO/OCG-99-19)

Overall, human capital must become a more prominent issue for the government as agencies become more performance-based. Financial management, information technology management, and results-oriented goalsetting and measurement have all been the subject of major reform legislation this decade. As a next step, human capital reforms will be necessary to fully realize the benefits which can be gained through a well-defined performance-based management and accountability framework.

In summary, important activities have begun to implement governmentwide reforms, but more effort is needed to produce tangible, lasting accountability. Greater attention also is needed on human capital strategies to support meaningful and sustainable management reforms across government.

GAO is committed to helping the Congress and federal agencies better serve the American people and prepare for the demands of the 21st century. Two of my primary goals for GAO are to help continuously improve the efficiency, effectiveness, and economy of, and the accountability over, federal operations and to help enhance the public's respect for, and confidence in, their government. In addition to our ongoing support to the Congress through reports, testimonies, and consultations, we plan to update the issues addressed in the Performance and Accountability and High-Risk Series at the beginning of each new Congress. This will be an important way to gauge progress.

Mr. Chairman, this concludes my statement. I would be pleased to answer questions.

1999 High-Risk List

1999 High-Risk Areas and The Year They Were Designated High Risk

Addressing Urgent Year 2000 Computing Challenge	1997
Resolving Serious Information Security Weaknesses	1997
Ensuring Major Technology Investments Improve Services	
• Air Traffic Control Modernization	1995
• Tax Systems Modernization	1995
• National Weather Service Modernization	1995
• DOD Systems Development and Modernization Efforts	1995
Providing Basic Financial Accountability	
• DOD Financial Management	1995
• Forest Service Financial Management	1999
• FAA Financial Management	1999
• IRS Financial Management	1995
• IRS Receivables	1990
Reducing Inordinate Program Management Risks	
• Medicare	1990
• Supplemental Security Income	1997
• IRS Tax Filing Fraud	1995
• DOD Infrastructure Management	1997
• HUD Programs	1994
• Student Financial Aid Programs	1990
• Farm Loan Programs	1990
• Asset Forfeiture Programs	1990
• The 2000 Census	1997
Managing Large Procurement Operations More Efficiently	
• DOD Inventory Management	1990
• DOD Weapon Systems Acquisition	1990
• DOD Contract Management	1992
• Department of Energy Contract Management	1990
• Superfund Contract Management	1990
• NASA Contract Management	1990

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