

March 1996

Reports and Testimony: February 1996

Highlights

Counterfeit Currency

Counterfeit currency—including “superdollar” bills allegedly originating in the Middle East—is a threat to be taken seriously. However, counterfeit-detection data used by the Treasury and the Secret Service are misleading and may result in the underreporting of high-quality counterfeit notes. Page 17.

Mexico’s Financial Crisis

GAO describes the origin of Mexico’s 1994 financial crisis; assesses the awareness of the problem at the time by U.S. and international financial experts; describes the U.S. and international response to the crisis, including an assessment of the terms of the U.S. assistance package; and examines Mexico’s efforts to recover from the crisis. Page 15.

Commercial Trucking

Although Mexico and the United States have made some progress in developing compatible trucking regulations—as called for by the North American Free Trade Agreement—compatibility for some regulations may never be achieved. Meanwhile, many trucks from Mexico operating in U.S. commercial zones are in poor condition and do not meet U.S. safety standards. Page 25.

Contents

Reports and Testimony: February 1996	Agriculture and Food	2
	Budget and Spending	2
	Environmental Protection	3
	Energy	5
	Financial Institutions	6
	Financial Management	6
	Government Operations	7
	Health	8
	Income Security	12
	Information Management	14
	International Affairs	15
	Justice and Law Enforcement	17
	National Defense	19
	Natural Resources	24
	Science, Space, and Technology	24
	Tax Policy and Administration	25
Transportation	25	
Veterans Affairs	27	
Special Publications	29	

Reports and Testimony: February 1996

Agriculture and Food

Food Stamp Program: Achieving Cost Neutrality in Minnesota's Family Investment Program

GAO/RCED-96-54, Feb. 12 (14 pages).

In 1994, Minnesota began a five-year federally authorized welfare reform project known as the Minnesota Family Investment Program. Aimed at simplifying the welfare system, the project consolidates the food assistance and the cash benefits provided by three programs—Aid to Families With Dependent Children, the Food Stamp Program, and Minnesota's Family General Assistance Program—into a single monthly payment. The Food Stamp Act of 1977 requires that the federal government spend no more for this project's food assistance component in any fiscal year than it would have spent for the Food Stamp Program. That is, the project must be cost neutral. To ensure cost neutrality, the act requires the Agriculture Department and the state of Minnesota to agree upon methodologies for estimating what the costs of the Food Stamp Program for both benefits and administration would have been had there been no project. This report (1) describes the methodologies that Minnesota agreed to use for estimating Food Stamp Program costs that would have been incurred if the project had not been implemented; (2) determines if Minnesota implemented these methodologies; (3) assesses the reasonableness of these methodologies, as implemented, for estimating the cost of the Food Stamp Program for fiscal year 1994; and (4) compares the payments that would have been paid to Minnesota using the agreed-upon methodologies with the actual payments in fiscal year 1994.

Budget and Spending

Budget Issues: Compliance Report Required by the Budget Enforcement Act of 1990

GAO/AIMD-96-41, Feb. 16 (26 pages).

As required by the Budget Enforcement Act of 1990, this compliance report covers budget sequestration reports issued by the Office of Management and Budget (OMB) and the Congressional Budget Office (CBO). In GAO's opinion, the OMB and CBO reports substantially complied with the act. GAO does raise some implementation issues that are not, in GAO's judgment, compliance issues. They relate to (1) a change in OMB's

methodology for calculating inflation for discretionary spending limits, (2) OMB's reestimate of enacted emergency legislation, and (3) differences in OMB and CBO spending estimates of appropriation acts and direct spending legislation.

Testimony

Fiscal Year 1997 Budget Estimates for the U.S. General Accounting Office, by Charles A. Bowsher, Comptroller General of the United States, before the Subcommittee on Legislative, House Committee on Appropriations. GAO/T-OCG-96-1, Feb. 29 (17 pages).

During the past year, GAO again demonstrated its worth to Congress and the taxpayer. Agency officials testified nearly 250 times before congressional committees on issues ranging from budget savings, to waste, fraud, and abuse, to reengineering the federal government. During fiscal year 1995, GAO recommendations produced more than \$15 billion in measurable financial benefits, as well as many improvements to government operations. GAO's current staff of 3,700 employees—down from 5,325 in 1992—is the agency's lowest staffing level since before World War II. GAO is meeting the challenge of doing a good job even better—and doing it faster, at less cost, and with fewer people. The agency is constantly seeking to improve productivity, take advantage of modern technology, and improve employee skills and expertise. Concerns have been raised, however, about GAO's lack of enough technical expertise to successfully conduct a consolidated audit of the executive branch—an important requirement of the Chief Financial Officers' Act.

Environmental Protection

Environmental Management: An Integrated Approach Could Reduce Pollution and Increase Regulatory Efficiency

GAO/RCED-96-41, Jan. 31 (18 pages).

The nation's environmental programs have traditionally sought to control the amount of pollution released to a specific medium—air, water, or land. Although these programs have produced environmental benefits, concerns have been raised that the medium-specific approach encourages “end-of-the-pipe” pollution controls to treat, store, or dispose of waste, rather than encouraging pollution prevention. Massachusetts, New York, and New Jersey have experimented with multimedia, or integrated, approaches to environmental management as alternatives to the

traditional medium-specific approach. Although the three states have not fully assessed the effectiveness of integrating environmental management, this approach shows potential for reducing pollution and increasing regulatory efficiency. Industry representatives also report positive results from this approach. Nonetheless, drawbacks exist. For example, performing integrated inspections and promoting pollution prevention require inspectors to have more expertise. Each of the three states has found it difficult to fund its multimedia activities through EPA's grants for medium-specific programs. Although EPA has worked with these states to resolve the funding problems, the extensive negotiations that were required could discourage other states from adopting multimedia initiations. A new grant program proposed by EPA holds the potential for resolving such funding and reporting issues.

**Water Pollution:
Differences Among the States in Issuing Permits Limiting the
Discharge of Pollutants**

GAO/RCED-96-42, Jan. 23 (34 pages).

The Environmental Protection Agency (EPA) has issued national guidance and regulations to help the states establish standards to protect water quality and issue permits to facilities to limit the discharge of pollutants. Although the Clean Water Act requires all states to adopt water quality standards, EPA authorizes qualified states to issue permits. Currently, 40 states have obtained such authority; in the remaining 10 states, EPA regional offices issue the permits. In issuing the permits, the states and EPA may impose limits on the discharges of specific pollutants, require the facilities to monitor the levels of pollutants they discharge, or determine that no controls are warranted. This report (1) determines whether differences exist in whether and how the states and EPA control pollutants in the discharge permits they issue, (2) identifies the causes of any differences, and (3) provides information on EPA's oversight of the states' water quality standards and policies.

Testimony

Environmental Protection: Status of EPA's Initiatives to Create a New Partnership With States, by Peter F. Guerrero, Director of Environmental Protection Issues, before the Subcommittee on VA, HUD, and Independent Agencies, Senate Committee on Appropriations. GAO/T-RCED-96-87, Feb. 29 (15 pages).

As long as environmental laws are medium specific and prescriptive and Environmental Protection Agency (EPA) personnel are held accountable for meeting the laws' requirements, it will be difficult for the agency to fundamentally change its relationship with states to reduce day-to-day control over program activities. This situation was evident in the funding and reporting problems that arose from the recent efforts of Massachusetts, New York, and New Jersey to integrate their environmental management activities. However, within the flexibility granted by existing environmental statutes, initiatives such as EPA's National Environmental Performance Partnership System and its proposed performance partnership grants have the potential to alleviate problems for those states interested in obtaining greater flexibility in carrying out their environmental responsibilities.

Energy

Testimony

Uranium Mill Tailings: Status and Future Costs of Cleanup, by Bernice Steinhardt, Associate Director for Energy, Resources, and Science Issues, before the Subcommittee on Energy and Power, House Committee on Commerce. GAO/T-RCED-96-85, Feb. 28 (11 pages).

Energy Department (DOE) efforts to clean up contamination arising from decades of processing uranium ore as part of the nation's nuclear weapons and energy programs have grown in both size and cost since the project began in 1979. If the surface cleanup is completed in 1998, it will have cost \$2.3 billion and will have taken nearly eight years longer and cost \$621 million more than DOE expected. This 37-percent growth in costs has arisen from the discovery that more properties were contaminated than anticipated, the need to clean up more contamination than expected at some sites, and unexpected changes in the cleanup strategies in response to state and local concerns. Several issues could affect the government's future cleanup costs. One issue is what the final costs for cleaning up groundwater will be. Another issue is the extent and the cost of DOE's role in the future disposal of tailings in the Grand Junction, Colorado, area. Finally, the one-time charge assessed to owners and operators for the long-term custody of sites that were still active when the Uranium Mill Tailings Act was passed has not been updated and does not reflect DOE's current estimates of surveillance and maintenance costs at these sites.

Nuclear Nonproliferation: Concerns With the U.S. International Nuclear Materials Tracking System, by Victor S. Rezendes, Director of Energy, Resources, and Science Issues, before the Senate Committee on Governmental Affairs. GAO/T-RCED/AIMD-96-91, Feb. 28 (19 pages).

A proposed agreement between the United States and the European Atomic Energy Community would impose controls on the export of some nuclear materials, nuclear reactors, and their major components between the United States and 15 western European nations. Keeping track of the growing volume of nuclear material is especially important because of the breakup of the Soviet Union and increases in both domestic and international terrorism. GAO testified that the Energy Department's (DOE) nuclear-materials-tracking system, which serves as the primary source of information for the United States to track U.S. nuclear materials transported to foreign countries, has significant limitations. Moreover, recent information suggests that DOE's replacement tracking system faces a high probability of failure because it has not been completely developed and tested.

Financial Institutions

Foreign Banks: Assessing Their Role in the U.S. Banking System

GAO/GGD-96-26, Feb. 7 (57 pages).

During the past 20 years, the share of U.S. banking assets held by foreign banks has increased significantly. This report examines the role of foreign banks in the United States and reviews U.S. laws and regulations governing their operations. Specifically, GAO evaluates whether these laws and regulations give foreign banks operating in the United States a significant competitive advantage over U.S. banks. GAO also identifies areas in which U.S. laws and regulations have been adapted to meet the circumstances of foreign banks and examines the competitive impact of these adaptations on U.S. banks.

Financial Management

Financial Audit: Federal Family Education Loan Program's Financial Statements for Fiscal Years 1994 and 1993

GAO/AIMD-96-22, Feb. 26 (74 pages).

GAO reviewed the financial audit prepared by the Education Department's Office of Inspector General (OIG) on the Federal Family Education Loan Program's financial statements for fiscal years 1994 and 1993. The OIG was unable to express an opinion on the financial statements as a whole because student loan data on which the Education Department had based its costs to be incurred on outstanding guaranteed loans were unreliable. In addition, the OIG continued to report material weaknesses in internal controls related to the program's liabilities for loan guarantees and related program costs, effectively monitoring payments to guaranty agencies and lenders, and ensuring accurate financial reporting. Although internal control weaknesses persisted during fiscal year 1994, the Education Department has been trying to correct these shortcomings. GAO reviewed the OIG's work and concurs in its findings.

Testimony

Financial Audit: Expenditures by Independent Counsels, by David L. Clark, Director of Audit Oversight and Liaison, before the Subcommittee on Crime, House Committee on the Judiciary. GAO/T-AIMD-96-48, Feb. 29 (seven pages).

This testimony focuses on GAO's financial audits of independent counsel expenditures. GAO discusses (1) independent counsels' financial reporting and auditing requirements, (2) expenditures for independent counsel operations for the 10-year period ended March 1995, and (3) independent counsels' compliance with financial laws and regulations.

Government Operations

Testimony

OMB 2000: Changes Resulting From the Reorganization of the Office of Management and Budget, by L. Nye Stevens, Director of Federal Management and Workforce Issues, before the Subcommittee on Government Management, Information and Technology, House Committee on Government Reform and Oversight. GAO/T-GGD/AIMD-96-68, Feb. 7 (seven pages).

This testimony discusses changes at the Office of Management and Budget (OMB) resulting from a 1994 reorganization—commonly known as OMB 2000. The main goal of OMB 2000 was to integrate the agency's budget

analysis, management review, and policy development roles under a new organizational structure. In doing so, OMB sought to improve its decisionmaking process and its oversight of executive branch operations. This testimony focuses on three issues: (1) changes in OMB's structure, responsibilities, and staffing, including changes to the statutory offices; (2) changes in OMB's attention to management issues in the budget process; and (3) the way OMB planned to evaluate OMB 2000.

Health

Health Insurance for Children: State and Private Programs Create New Strategies to Insure Children

GAO/HEHS-96-35, Jan. 18 (56 pages).

In the mid-1980s, state and private groups began developing health insurance programs to increase health care coverage for children. By 1995, 14 states and upwards of 24 private-sector organizations offered such programs. The number of children enrolled in the six programs GAO visited ranged from 5,000 to more than 10,000. Unlike state Medicaid programs, which operate as open-ended entitlements funded partly by the federal government, these programs operated within fixed and often limited budgets and were funded by various sources, such as dedicated state taxes and private donations. Limited budgets forced five of the six programs to cap enrollment at times and to place eligible children on waiting lists. The programs used several strategies to control costs. Some limited the services covered, while others resorted to patient cost-sharing through premiums and copayments or enrolled children in managed care. Most of the programs operated, at least partially, through nonprofit or private insurers, which allowed the programs to use existing provider payment systems and physician networks and to offer near-market reimbursement rates—features that appealed to insurers and providers. For patients, the programs guaranteed access to a provider network, had simple enrollment procedures, and tried to avoid the appearance of a welfare program. Moreover, children in these programs appeared to gain greater access to health care.

Medicare HMOs: Rapid Enrollment Growth Concentrated in Selected States

GAO/HEHS-96-63, Jan. 18 (39 pages).

Private-sector insurers cite extensive use of health maintenance organizations (HMO) and other managed care approaches as a key factor in slowing the growth of their insurance premiums. As a result, part of the current interest in controlling Medicare costs has centered on ways to increase HMO use among Medicare beneficiaries. This report provides information on trends in the number of (1) Medicare beneficiaries enrolling in HMOs and (2) HMOs enrolling beneficiaries. GAO analyzes this data for factors that might be influencing decisions by HMOs to enroll Medicare beneficiaries and decisions by beneficiaries to enroll in HMOs. GAO found that about 2.8 million Medicare beneficiaries—about seven percent of the total—were enrolled in risk-contract HMOs as of August 1995. This was double the percentage enrolled in 1987. The growth has been particularly rapid during the past four years and has centered on certain states. California and Florida, for example, have more than half of all enrollees.

**Fraud and Abuse:
Providers Target Medicare Patients in Nursing Facilities**

GAO/HEHS-96-18, Jan. 24 (28 pages).

Nursing home patients are an attractive target for fraudulent and abusive health care providers that bill Medicare for undelivered or unnecessary services. A wide variety of providers, ranging from durable medical equipment suppliers to laboratories to optometrists and doctors, have been involved in fraudulent and abusive Medicare billing schemes. Several features make nursing home patients attractive targets. First, because a nursing facility houses many Medicare beneficiaries under one roof, unscrupulous billers of services can operate their schemes in volume. Second, nursing homes sometimes make patient records available to outsiders, contrary to federal regulations. Third, providers are permitted to bill Medicare directly, without certification from the nursing home or the attending physician that the items are necessary or have been provided as claimed. In addition, Medicare's automated systems do not collect data to flag improbably high charges or levels of services. Finally, even when Medicare spots abusive billings and seeks recovery of unwarranted payments, it often collects little money from wrongdoers, which either go out of business or deplete their resources so that they cannot repay the funds.

**Medicare:
Millions Can Be Saved by Screening Claims for Overused Services**

GAO/HEHS-96-49, Jan. 30 (30 pages).

Medicare contractors routinely pay hundreds of millions of dollars in Medicare claims without first determining if the services provided are necessary. GAO reviewed payments to doctors for six groups of high-volume medical procedures—ranging from eye examinations to chest x-rays—that accounted for nearly \$3 billion in Medicare payments in 1994. GAO also surveyed 17 contractors to determine if they had used medical necessity criteria in their claims processing to screen for these six groups of procedures. For each of the six groups, more than half of the 17 contractors failed to use automated screens to flag claims for unnecessary, inappropriate, or overused treatments. These prepayment screens could have saved millions of taxpayer dollars now wasted on questionable services. Problems with controlling payments for widely overused procedures continue because the Health Care Financing Administration (HCFA) lacks a national strategy to control these payments. HCFA now relies on contractors to focus on procedures where local use exceeds the national average. Although this approach helps reduce local overuse of some procedures, it is not designed to control overuse of a procedure nationwide. GAO summarized this report in testimony before Congress; see:

Medicare: Millions Can Be Saved by Screening Claims for Overused Services, by Sarah F. Jaggar, Director of Health Financing and Public Health Issues, before the Subcommittee on Human Resources and Intergovernmental Relations, House Committee on Government Reform and Oversight. GAO/T-HEHS-96-86, Feb. 8 (16 pages).

**FHA Hospital Mortgage Insurance Program:
Health Care Trends and Portfolio Concentration Could Affect
Program Stability**

GAO/HEHS-96-29, Feb. 27 (53 pages).

The Federal Housing Administration's (FHA) Hospital Mortgage Insurance Program insures loans to finance hospital renovation and construction. FHA mortgage insurance protects lenders against losses they might incur if hospitals fail to make their mortgage payments. Although the hospital program had made a positive dollar contribution to the General Insurance Fund as of fiscal year 1994, the accumulation of more than \$4 billion worth

of insured projects and the large loan amounts in New York threaten the program's stability. The continued buildup in New York may exacerbate this risk. Further, trends in health care and changes in state and federal health care policies that reduce hospitals' revenues will affect hospitals participating in the program. Although FHA estimated its loan loss reserve at nearly \$460 million as of September 1994, this is not a reliable measure of program losses because of methodology limitations. The implications of health care trends for program hospitals were not factored into FHA's methodology for estimating potential loan losses. In addition, FHA's approach to determining default and loss rate assumptions was unreliable. FHA did not consider the full loss exposure in estimating reserves for hospitals that it had identified as having high default probabilities. As a result of these flaws, the loan loss reserve estimate could be understated or overstated.

Testimony

Pharmacy Benefit Managers: Early Results on Ventures With Drug Manufacturers, by John C. Hansen, Assistant Director for Health Financing and Public Health Issues, before the California State Senate Committee on Insurance. GAO/T-HEHS-96-85, Feb. 7 (nine pages).

Recently, some of the largest drug companies have merged or formed alliances with some of the largest pharmacy benefit managers (PBM). PBMs manage the prescription drug part of health insurance plans covering millions of Americans. These ventures gained attention not only because of their size but because of concerns that the PBMs would automatically give preference to their manufacturer partners' drugs over those made by competitors. The results of GAO's analysis of PBM formularies—a list of preferred prescription drugs by therapeutic class, often with cost designations—indicate that continued oversight of mergers and alliances between pharmaceutical manufacturers and PBMs is warranted to ensure competition in the marketplace. For example, the changes in Medco's formulary that appear to favor Merck drugs do not necessarily show that Medco automatically gave preference to Merck drugs over those of competitors. However, the formulary changes support the Federal Trade Commission's decision to continue monitoring the Merck/Medco merger and other such ventures.

FDA Review and Approval Times, by Mary R. Hamilton, Director of Program Evaluation in Human Service Areas, before the Senate Committee on Labor and Human Resources. GAO/T-PEMD-96-6, Feb. 21 (17 pages).

New drug applications are moving more quickly through the Food and Drug Administration's (FDA) review and approval process, and the amount of time to obtain an application is about the same in this country and in the United Kingdom. GAO found that FDA review times for medical device applications varied widely from one year to the next. For all types of applications, the median review time rose dramatically in the early 1990s and then began to decrease. Whether the downturn will continue will become clear as data for additional years become available. Some aspects of new systems introduced by the European Union in 1995 for drug and medical device review are quite different from FDA's approach to medical product review, and there is great optimism within the European community about their prospects. It is too soon to know, however, whether the European Union's approach will result in more-efficient reviews while guaranteeing product safety.

Status of Medicare's Federal Hospital Insurance Trust Fund, by Sarah F. Jaggar, Director of Health Financing and Public Health Issues, before the House Committee on Ways and Means. GAO/T-HEHS-96-94, Feb. 29 (seven pages).

This testimony focuses on GAO's ongoing review of the status of Medicare's Federal Hospital Insurance (part A) Trust Fund. GAO discusses (1) when the administration became aware that the trust fund had an operating deficit—that is, cash outlays exceeded cash receipts—of \$36 million for fiscal year 1995 and how the information was disseminated and (2) what the status is of current projections regarding the trust fund.

Income Security

Social Security: Telephone Access Enhanced at Field Offices Under Demonstration Project

GAO/HEHS-96-70, Feb. 23 (25 pages).

The Social Security Administration (SSA) runs a nationwide toll-free telephone number and is testing enhanced local office telephone service at selected offices. Beginning in February 1995, SSA began installing new telephone equipment, called automated attendant and voice mail, at 30 of its 800 nationwide field offices that list their phone numbers in local telephone directories. The equipment was installed in different configurations. Telephone access—calls reaching an SSA employee with the caller spending less than two minutes on hold—improved 23 percent

under one of the configurations being tested by SSA. In addition, busy signals dropped by more than 55 percent. Staffing, however, did not increase, and many callers reaching SSA did spend some time on hold before reaching an SSA representative. SSA field office staff viewed the installation of voice mail equipment at their desks as having a very positive effect on office efficiency and public service. SSA has not yet completed its two internal evaluations of the demonstration project. GAO concludes that the technology tested in the demonstration projects has the potential to further SSA's public service goals. Public reaction and the effect on operations, however, will need to be considered as SSA weighs the costs and the benefits of this technology.

PASS Program:

SSA Work Incentive for Disabled Beneficiaries Poorly Managed

GAO/HEHS-96-51, Feb. 28 (63 pages).

The Social Security Administration (SSA) is poorly managing a small but growing program to encourage disability beneficiaries to seek employment. The "plan for achieving self-support" (PASS) program, established in 1972, is currently small—only about 10,300 persons participated in December 1994—but the number of participants has swelled more than fivefold during the past five years as awareness of the program has increased, and millions more disabled beneficiaries have become eligible to participate. The PASS program is vulnerable to abuse because of vague guidelines, and its impact on employment is unknown because SSA does not collect basic data on participants and their employment. In addition, SSA top management has not adequately considered the potential problems posed by professional PASS preparers, whose fees—as much as \$800—are often included as PASS expenses. SSA is trying to address some of these internal control weaknesses, but it cannot guarantee today that taxpayer dollars are being well spent.

Testimony

Supplemental Security Income: Noncitizens Have Been a Major Source of Caseload Growth, by Jane L. Ross, Director of Income Security Issues, before the Subcommittee on Immigration, Senate Committee on the Judiciary. GAO/T-HEHS-96-88, Feb. 6. (eight pages).

Noncitizens are among the fastest growing groups receiving benefits from the Supplemental Security Income Program (SSI), which provides means-tested benefits to eligible blind, elderly, or disabled persons.

Noncitizens represent nearly one-third of aged ssi recipients and 5.5 percent of disabled recipients. About two-thirds of noncitizen ssi recipients live in three states—California, New York, and Florida. On the whole, noncitizens are more likely to receive ssi than citizens, but this may be true primarily for refugees and asylum seekers. Adult children of aged immigrants and others who say they are willing to financially support them sometimes do not. Eventually, many of these aged immigrants receive ssi. Also, some translators help noncitizens to fraudulently obtain ssi disability benefits.

Information Management

Weather Forecasting: NWS Has Not Demonstrated That New Processing System Will Improve Mission Effectiveness

GAO/AIMD-96-29, Feb. 29 (21 pages).

This report focuses on the National Weather Service's (NWS) Advanced Weather Interactive Processing System, which is designed to help local weather forecasters obtain meteorological data from state-of-the-art weather observing systems and national weather models, analyze trends, and disseminate forecasts and warnings to the public. This \$525 million system is to be the centerpiece of NWS' massive \$4.5 billion modernization and restructuring program. GAO discusses whether NWS' process for developing the system has shown that all proposed system capabilities will contribute to promised modernization outcomes—better forecasts, fewer weather offices, and reduced staffing. GAO summarized this report in testimony before Congress; see:

Weather Forecasting: New Processing System Faces Uncertainties and Risks, by Jack L. Brock, Jr., Director of Information Resources Management Issues, before the Subcommittee on Energy and the Environment, House Committee on Science. GAO/T-AIMD-96-47, Feb. 29 (six pages).

Testimony

Information Technology: Best Practices Can Improve Performance and Produce Results, by Christopher Hoenig, Director of Information Resources Management Policies and Issues, before the Subcommittee on Government Management, Information and Technology, House Committee on Government Reform and Oversight. GAO/T-AIMD-96-46, Feb. 26 (18 pages).

This testimony discusses how best practices applied by leading organizations can help improve information management technology in the federal government. GAO focuses on four key lessons learned from its ongoing evaluation of strategic information management issues in federal agencies. First, better data are needed on the government's information technology investments. Although federal information technology obligations now total at least \$25 billion annually, what the government is getting in return for these expenditures is unclear. Second, information technology is characterized by high risk and high return. Real opportunities exist to boost organizational performance, but the risk of failure is ever present and must be vigorously managed to ensure success. Third, repeatable success requires sound management processes that are applied with relentless discipline. Sustainable and effective management practices are crucial to successful information technology projects. Fourth, the challenge is implementation. Most leading organizations have taken three to five years to fully integrate the practices into improved management processes. A consensus has emerged among federal government officials on what the problems are and what can be done to solve them. Now agency heads must implement more-effective information technology management processes and reinforce accountability to produce tangible results.

International Affairs

Mexico's Financial Crisis: Origins, Awareness, Assistance, and Initial Efforts to Recover

GAO/GGD-96-56, Feb. 23 (167 pages).

Mexico's devaluation of the peso in December 1994 precipitated a crisis in Mexico's financial institutions and markets that continued into 1995. In response to the crisis, the United States assembled a financial assistance package of nearly \$50 billion in funds from the United States, Canada, the International Monetary Fund (IMF), and the Bank for International Settlements. The multilateral assistance package was intended to enable Mexico to avoid defaulting on its debt obligations, and thereby overcome its short-term liquidity crisis, and to prevent the crisis from spreading to other emerging markets. This report (1) examines the origins of Mexico's financial crisis; (2) assesses the extent to which the U.S. government and the IMF were aware of Mexico's financial problems throughout 1994 and provided advice to Mexico; (3) describes the U.S. and the international responses to the crisis, including an assessment of the terms and the conditions of the agreements implementing the U.S. portion of the

assistance; (4) analyzes the statutory authority for the Secretary of the Treasury's use of the Exchange Stabilization Fund to finance the assistance package; and (5) examines the initial efforts of Mexico to recover from the crisis, including Mexico's access to international capital markets.

**United Nations:
U.S. Participation in the Fourth World Conference on Women**

GAO/NSIAD-96-79BR, Feb. 15 (65 pages).

This briefing report focuses on the Fourth World Conference on Women, sponsored by the United Nations (UN). GAO discusses (1) the cost of U.S. participation in the conference and the parallel, independently convened nongovernmental organizations' forum, (2) the UN process for accrediting nongovernmental organizations, and (2) the handling of conference travel visas by the Chinese. A summary of GAO's discussions with 28 U.S. nongovernmental organizations about their views on the accreditation process, the adequacy of accommodations, and physical access to conference and forum facilities is included.

**Cambodia:
Limited Progress on Free Elections, Human Rights, and
Mine Clearing**

GAO/NSIAD-96-15BR, Feb. 29 (44 pages).

The signing of the Paris Peace Accords in 1991 ended years of devastating civil war and started Cambodia on the road to building a democratic civil society. The United Nations Transitional Authority in Cambodia, established to carry out the accords, supervised the withdrawal of Vietnamese forces from Cambodia, repatriated more than 360,000 refugees, improved human rights conditions, and conducted free and fair national elections in 1993. The Authority concluded its mission in late 1993 with the formation of a duly elected government in Cambodia. This briefing report provides information on Cambodia's progress since 1993. GAO discusses (1) Cambodia's prospects for holding free and fair national elections by 1998; (2) its progress in meeting international human and political rights standards; and (3) its progress in clearing millions of land mines left over from decades of war.

**Promoting Democracy:
Progress Reported on U.S. Democratic Development Assistance
to Russia**

GAO/NSIAD-96-40, Feb. 29 (83 pages).

U.S.-funded democracy projects have demonstrated support for, and contributed to, Russia's democracy movement. Those assisted include prodemocracy political activities and political parties, proreform trade unions, court systems, legal academies, government officials, and the media. The democracy projects that GAO reviewed, however, had mixed results in meeting their stated objectives. Russian reformers and others generally viewed U.S. democracy assistance as valuable, but in only three of the six areas GAO reviewed had projects contributed significantly to political, legal, or social changes. Media projects generally succeeded in increasing the quality and the self-sufficiency of nongovernment media organizations, but the weak economy continues to threaten the sustainability of an independent press. U.S. efforts to develop a democratic trade union movement and improve Russia's electoral system also contributed to systemic changes, although more needs to be done. Projects relating to political party development, rule of law, and civil-military relations had limited impact. Russian economic and political conditions were the most important factors determining project impact. Implementation problems accounted for the limited results derived from the rule-of-law project.

**Justice and Law
Enforcement**

**Counterfeit U.S. Currency Abroad:
Issues and U.S. Deterrence Efforts**

GAO/GGD-96-11, Feb. 26 (74 pages).

U.S. currency, reportedly the most widely held in the world, is susceptible to counterfeiting. The Federal Reserve estimates that of the \$380 billion of U.S. currency in circulation, more than 60 percent may be held outside the United States. The widespread use of U.S. currency abroad, together with the outdated security features of the currency, make it particularly vulnerable to international counterfeiters. Widespread counterfeiting of U.S. currency could undermine confidence in the dollar and, if done on a large enough scale, could harm the U.S. economy. This report discusses (1) the nature of counterfeiting of U.S. currency abroad, (2) the extent of that counterfeiting and of concerns about this issue, and (3) the status of

U.S. efforts to deter such counterfeiting. GAO summarized this report in testimony before Congress; see:

Counterfeit U.S. Currency Abroad: Observations on Counterfeiting and U.S. Deterrence Efforts, by JayEtta Z. Hecker, Associate Director for International Relations and Trade Issues, before the Subcommittee on General Oversight and Investigations, House Committee on Banking and Financial Services. GAO/T-GGD-96-82, Feb. 27 (21 pages).

**Money Laundering:
Rapid Growth of Casinos Makes Them Vulnerable**

GAO/GGD-96-28, Jan. 4 (51 pages).

The volume of cash wagered in a growing number of casinos around the country, coupled with uneven enforcement of currency-transaction-reporting requirements for casinos, makes these businesses vulnerable to persons attempting to launder profits from illegal activities. This report discusses (1) the extent of legalized gambling in the United States, especially that taking place in casinos; (2) the currency-transaction-reporting requirements for casinos; (3) whether the same reporting requirements apply to tribal casinos; and (4) the level of enforcement efforts to ensure that casinos comply with currency-transaction-reporting requirements. This report also provides information on new legislation and recent changes to existing federal regulations that will affect currency transaction reporting for casinos.

**Federal Fugitives:
More Timely Entry on National Wanted Person File Is Needed**

GAO/GGD-96-64, Feb. 26 (27 pages).

As a result of earlier work on interagency coordination in apprehending federal fugitives, GAO noted that many entries in the FBI's National Crime Information Center's (NCIC) wanted person file had been made long after arrest warrants had been issued. This was contrary to the policies of the agencies that had made the entries and the widespread view that the timely use of the file aids in the apprehension of fugitives and reduces the risk to law enforcement personnel and the public. GAO did a follow-up review of the entries made in the wanted person file and found that the FBI; the United States Marshals Service; the Bureau of Alcohol, Tobacco, and Firearms (ATF); and the Customs Service had entered many fugitives in the

file long after their arrests had been authorized. In response to GAO's finding, the FBI, ATF, and the Customs Service did their own reviews and discovered similar entry time problems. GAO concludes that NCIC and its participating agencies need clear, written policies that call for and define "immediate entry" and set forth any exceptions. Moreover, agencies should periodically monitor entry times and reasons for delays and communicate problems and suggest actions to their field offices. Although GAO did not review entry times for all law enforcement agencies in the Justice and Treasury Departments, GAO believes that the same reasons for timely entry generally would apply to these agencies.

Testimony

Money Laundering: U.S. Efforts to Combat Money Laundering Overseas, by JayEtta Z. Hecker, Associate Director for International Relations and Trade Issues, before the House Committee on Banking and Financial Services. GAO/T-GGD-96-84, Feb. 28 (13 pages).

Money laundering is a global problem requiring collective international efforts to combat it. This testimony describes U.S. efforts to deter this activity, including (1) regulation by the United States and seven European nations of financial institutions regarding money laundering; (2) U.S. bank regulators' oversight of money-laundering controls at overseas branches of U.S. banks; (3) U.S. law enforcement agencies' efforts to coordinate their overseas anti-money-laundering activities with those of host countries' law enforcement agencies; and (4) U.S. participation in international anti-money-laundering arrangements.

National Defense

Military Aircraft Safety: Significant Improvements Since 1975

GAO/NSIAD-96-69BR, Feb. 1 (28 pages).

Despite a series of recent crashes, the safety record of military aircraft has improved significantly during the past 20 years. Accidents dropped from 309 in 1975 to 76 last year, while fatalities declined from 285 to 85 during the same period. Human error was reported as a contributing factor in 73 percent of these flight mishaps. This report discusses (1) historical trends in aircraft accidents involving deaths or extensive aircraft damage, (2) investigations performed to determine the causes, and (3) examples of actions taken to reduce the number of aviation accidents.

**DOD Procurement:
Use and Administration of DOD's Voluntary Disclosure Program**

GAO/NSIAD-96-21, Feb. 6 (31 pages).

Forty-eight of the top 100 military contractors have disclosed procurement fraud as part of a Defense Department (DOD) program encouraging voluntary reporting of such incidents. But the total number of disclosures has been small and the dollar amounts recovered have been modest—less than \$100,000 in 63 percent of the cases. Moreover, under DOD's Voluntary Disclosure Program, cases took an average of 2.8 years to close, with about 25 percent taking more than four years. Less-than-full cooperation from contractors and low priority given by DOD and other investigative agencies to managing cases expeditiously may be problems in some cases.

**Reserve Officers' Training Corps:
Questions Related to Organizational Restructuring**

GAO/NSIAD-96-56, Feb. 6 (eight pages).

Because of questions about readiness, housing, and costs, the Army has not approved the proposal to close the Reserve Officers' Training Corps (ROTC) regional headquarters at Fort Knox, Kentucky. As a result, the regional headquarters at Fort Knox remains open and the summer camp run at Fort Knox is expected to remain in place through fiscal year 1996 and possibly 1997. Still unresolved are questions about the (1) impact of the ROTC program on training and readiness of combat units stationed at some bases that house and support ROTC summer camp programs; (2) adequacy and condition of housing at bases being considered for consolidation of the ROTC program, on both a short- and long-term basis; and (3) costs to address the housing program.

**Marine Corps:
Improving Amphibious Capability Would Require Larger Share of Budget Than Previously Provided**

GAO/NSIAD-96-47, Feb. 13 (53 pages).

The Navy and the Marine Corps estimate that it will cost about \$58 billion during the next 25 years to modernize the amphibious force, which suffers from reduced vehicle lift capability and other operational limitations. This could be a major challenge for the Navy, which risks a \$16-billion gap

between its projected shipbuilding budget and the cost estimate to build all ships planned between 2002 and 2005. The Navy and the Marine Corps plan to spend a much larger share of their procurement funds to buy upgraded equipment for amphibious operations than has been the case for most of the past 40 years. The Navy and the Marine Corps will need to earmark beyond 2001 a large share of available procurement dollars for amphibious equipment to avoid delays in the modernization effort. Amphibious programs are competing with other major weapons programs, such as the DDG-51 destroyer, the Army's Apache helicopter, and the Air Force's F-22 fighter aircraft.

**Military Personnel Reassignments:
Services Are Exploring Opportunities to Reduce Relocation Costs**

GAO/NSIAD-96-84, Feb. 16 (24 pages).

In fiscal year 1995, the military spent nearly \$3 billion to move 850,000 service members and their families. GAO has found that few opportunities exist to reduce the costs of permanent change-of-station moves. Overseas commitments and other laws also require the military to move many service members each year. Despite these constraints, the military is trying to cut annual costs by reducing the number of permanent change-of-station moves. To further reduce costs, the services are encouraging consecutive assignments in some geographic areas and increasing tour lengths where possible. Finally, the Defense Department can further decrease its overseas military requirements by hiring overseas contractors. The number of relocations, but not their costs, decreased in proportion to the defense downsizing from fiscal year 1987 through fiscal year 1995. The main reasons that permanent change-of-station moves did not decrease were inflation, changes in some entitlements, and an increase in the number of service members with dependents. According to military officials, the frequency of permanent change-of-station moves is only a minor contributor to readiness problems in military units. Other factors, especially the increase in deployments for operations other than war, have a greater impact on readiness.

**Defense Industrial Security:
Weaknesses in U.S. Security Arrangements With Foreign-Owned
Defense Contractors**

GAO/NSIAD-96-64, Feb. 20 (72 pages).

This unclassified version of a 1995 GAO report discusses security arrangements—known as voting trusts, proxy arrangements, and special security agreements—used to protect sensitive information when foreign-owned defense contractors work on classified Defense Department projects. GAO concludes that the Pentagon needs to strengthen controls to prevent the export of military secrets when foreign-owned defense contractors work on such highly sensitive weapons programs as the B-2 bomber and the F-22 fighter. Agreements at most of the 14 companies GAO reviewed permitted some risk of foreign control, influence, and unauthorized access to classified data and technology.

**Best Management Practices:
Reengineering the Air Force's Logistics System Can Yield
Substantial Savings**

GAO/NSIAD-96-5, Feb. 21 (64 pages).

Redesign of the Air Force's \$33 billion reparable parts inventory could benefit from adopting leading-edge practices used by the commercial airline industry to reduce costs and improve services. However, success hinges on the Air Force's ability to overcome major barriers, such as organizational resistance to change and poor inventory data. Some commercial manufacturers are providing aircraft parts to their customers on a just-in-time basis, and suppliers are assuming inventory management responsibilities for airlines and manufacturers. One airline has reengineered its entire logistics system in an integrated fashion by examining all aspects of its logistics operations to pinpoint and remove inefficient processes and functions. The Air Force is beginning to test private-sector management practices, such as removing unnecessary inventory layers, repairing parts as they break, and rapidly transporting parts between the end user and the repair facility. GAO also recommends establishing a top-level Defense Department position to champion change, using third-party logistics services more often, building closer partnerships with suppliers, encouraging suppliers to use local distribution centers, centralizing repair functions, and modifying repair facilities to accommodate these new practices.

**Defense Transportation:
Streamlining of the U.S. Transportation Command Is Needed**

GAO/NSIAD-96-60, Feb. 22 (57 pages).

The military often pays as much as three times as much as commercial carriers would charge to ship cargo because of a fragmented and inefficient organizational structure and outdated management practices at the U.S. Transportation Command. This situation has led to confusing billing practices and expensive staff overhead. For example, a military customer might pay the U.S. Transportation Command \$3,800 to ship a load of cargo from California to Korea, while a commercial carrier would have charged only \$1,250 for the shipment. Much of today's military cargo moves intermodally, by air, land, and sea transport. Under the U.S. Transportation Command's unwieldy organizational structure, customers receive bills from each command for each mode of transportation, rather than a single bill covering the entire shipment. In addition to confusing customers, separate billing systems increase personnel and costs. Salaries and wages alone for the command in fiscal year 1994 topped \$1 billion.

**Embedded Computers:
B-1B Computers Must Be Upgraded to Support
Conventional Requirements**

GAO/AIMD-96-28, Feb. 27 (seven pages).

The Air Force plans to upgrade the computer and software systems aboard the B-1B bomber, which the Pentagon envisions as the "backbone" of its new bomber fleet. The goal is to transform the B-1B from a nuclear weapons carrier to a conventional weapons carrier. The 1970s vintage computer systems found on the B-1B are operating at near capacity and, without upgrades, cannot support additional weapons and capabilities, such as cluster bombs, a global positioning system for better navigation and guidance, and more-accurate and higher-range weapons. This report discusses recent decisions by the Air Force to upgrade the B-1B's embedded computer systems, particularly in view of concerns GAO raised about the simple memory upgrade.

**Navy Aviation:
AV-8B Harrier Remanufacture Strategy Is Not the Most
Cost-Effective Option**

GAO/NSIAD-96-49, Feb. 27 (15 pages).

The Navy could save millions per aircraft by buying new AV-8B Harrier fighters equipped with night attack and radar capabilities instead of disassembling and retrofitting older Harriers with the desired technology.

The Navy estimates that each remanufactured AV-8B aircraft could cost as much as \$29.5 million. Such aircraft are made up largely of used and refurbished components. GAO calculates that the Marines can buy new radar model AV-8Bs for about \$23.6 million per aircraft. Because the program is conducted under an annual contract, the Navy can change its procurement strategy and begin immediate negotiations to buy new radar models rather than continuing to rebuild the aircraft. The first aircraft rebuilt at the Naval Aviation Depot in Cherry Point, North Carolina, took almost twice as long to disassemble as planned. Delays have also arisen from the inability of McDonnell Douglas and depot vendors to provide components promptly. In addition, the radars to be used in the Harriers are not going to be available as originally planned.

Natural Resources

Testimony

Federal Lands: Information on Land Owned and Acquired, by Barry T. Hill, Associate Director for Energy, Resources, and Science Issues, before the Subcommittee on Oversight and Investigations, Senate Committee on Energy and Natural Resources. GAO/T-RCED-96-73, Feb. 6 (nine pages).

The U.S. Forest Service, the Bureau of Land Management, the National Park Service, and the U.S. Fish and Wildlife Service manage about 95 percent of all federal lands. This testimony discusses changes during the past 30 years in the amount of acreage managed by these four agencies. In addition, GAO provides preliminary information on the number of acres acquired by these agencies from nonfederal parties during the past 30 years and the means, such as purchase and exchange, by which these acres were acquired.

Science, Space, and Technology

Measuring Performance: The Advanced Technology Program and Private-Sector Funding

GAO/RCED-96-47, Jan. 11 (44 pages).

The Advanced Technology Program, which is run by the National Institute of Standards and Technology, seeks to provide support on a cost-sharing basis for industrial research and development projects—projects that have a significant potential for stimulating economic growth and improving the

competitiveness of U.S. industry. Federal funding for the program has soared, from \$68 million in fiscal year 1993 to \$341 million in fiscal year 1995. Recent budget proposals, however, have sought to eliminate funding for the program in fiscal year 1996. GAO's survey of program applicants found that the program funds both projects that would have been funded in its absence and projects that would not have been funded. In addition, the program achieves other goals, such as aiding the formation of joint ventures and helping companies achieve research milestones faster. These results should be considered together when assessing the program's impact.

Tax Policy and Administration

Tax Administration: Diesel Fuel Excise Tax Change

GAO/GGD-96-53, Jan. 16 (19 pages).

The new diesel fuel excise tax appears to be having the desired effect. Preliminary data from the Internal Revenue Service (IRS) show that diesel excise tax collections rose about \$1.2 billion, or 22.5 percent, in 1994 as compared with figures for 1993. This increase does not include additional revenues due to the Omnibus Reconciliation Act of 1993 increase of 4.3 cents per gallon in the tax rate. After adjusting for increased refund and credit amounts, and for a portion of the increase that may be due to economic growth, the Treasury Department estimates that increased compliance alone led to an increase of up to \$700 million. IRS has responded to concerns that stakeholders raised about the dyeing requirements. Although the new diesel taxation approach appears to be raising significant additional revenue, those who wish to defraud the system continue to have significant incentives to do so. IRS has detected several scams involving refunds of gasoline or diesel fuel excise taxes. IRS does not know how extensive this fraud may be. Evasion problems may persist because the incentives to evade are so great.

Transportation

Commercial Trucking: Safety and Infrastructure Issues Under the North American Free Trade Agreement

GAO/RCED-96-61, Feb. 29 (52 pages).

According to the North American Free Trade Agreement (NAFTA), the U.S.-Mexican border was to be opened in December 1995 for increased commercial truck traffic within the border states in each country—four in the United States (Arizona, California, New Mexico, and Texas). Before then, the 11,000 trucks crossing daily from Mexico into the United States were limited to commercial zones along the border. GAO found that Mexico and the United States had made progress in developing compatible trucking regulations. Compatibility is essential because existing differences in the two nations' trucking regulations, operating practices, and enforcement efforts could affect highway safety and harm the infrastructure. Compatibility in some trucking regulations, such as those on vehicle size and weight, may never be reached; therefore, the host country's regulations must be complied with, and enforcement is the key for ensuring compliance. The four U.S. border states' readiness for enforcement varies widely. Texas faces the greatest enforcement burden but has relatively limited resources—enforcement personnel and facilities—to cope with increasing truck traffic from Mexico. In addition to the northbound traffic entering the four U.S. border states, southbound and east-west traffic will add to their enforcement burden.

**Denver Airport:
Operating Results and Financial Risks**

GAO/AIMD-96-27, Feb. 9 (21 pages).

After reviewing available financial data and analyzing the risks associated with the financial condition of the new Denver International Airport, GAO has found no evidence that the airport will be unable to meet its financial obligations, including payments to bondholders. This report (1) analyzes the limited data available on actual results after the airport opened for operations in February 1995 and (2) identifies risks that could affect the airport's future financial condition. GAO also reviews estimated cash flow and the airport's cash reserves.

Testimony

Airport Privatization: Issues Related to the Sale or Lease of U.S. Commercial Airports, by Gerald L. Dillingham, Associate Director for Transportation Issues, before the Subcommittee on Aviation, House Committee on Transportation and Infrastructure. GAO/T-RCED-96-82, Feb. 29 (17 pages).

Congress and the aviation industry have expressed much interest in airport privatization. Altering the current ownership and operation of commercial airports could affect the nation's aviation system considerably. Airports are major employers in many communities and directly affect millions of airline passengers every day. This testimony discusses (1) the current extent of private sector participation at commercial airports in the United States and abroad; (2) the incentives and the impediments to more-extensive forms of privatization, such as selling an airport outright; and (3) the implications arising from more-extensive privatization for major stakeholders, such as passengers, airlines, and government.

Veterans Affairs

Veterans' Preference: Data on Employment of Veterans

GAO/GGD-96-13, Feb. 1 (18 pages).

Veterans were an increasing share of the new hires made by the Office of Personnel Management (OPM) in recent years. In fiscal year 1994, for example, more than 18 percent of OPM's new hires had veterans' preference, up from 6.6 percent in fiscal year 1990. Increasing numbers of veterans were also hired governmentwide. Among all agencies, the percentage of new hires with veterans' preference rose from 12 percent in fiscal year 1990 to 14.8 percent in fiscal year 1994. OPM policies encourage the employment and the career enhancement of veterans. OPM guidance explains how veterans may be hired and outlines the responsibilities of OPM's veterans program coordinator. Prior GAO work found that veterans' preference procedures were being properly applied in virtually all the hiring GAO examined. GAO believes that the current legal framework to protect veterans' rights was not weakened by the Civil Service Reform Act. Prior GAO work at three Defense Department installations found that women and minorities had been disproportionately affected during a reduction-in-force, in part because they were ranked lower than white males in one of three retention factors, including veterans' preference.

Veterans' Health Care: Facilities' Resource Allocations Could Be More Equitable

GAO/HEHS-96-48, Feb. 7 (72 pages).

The Department of Veterans Affairs (VA) confronts the challenge of equitably allocating more than \$16 billion in health care appropriations across a nationwide network of hospitals, clinics, and nursing homes. The challenge is made greater by the changing demographics of veterans. Although nationally the veteran population is declining, some veterans have relocated from the Northeast and the Midwest to southern and southwestern states in the past decade, offsetting veteran deaths in these states. VA has tried for years to implement an equitable resource allocation method—one that would link resources to facility workloads and foster efficiency. The need for such a system has become more urgent in recent years because of the demographic shift in veterans and the dramatic changes in health care resulting from increasingly limited resources. The resource allocation system can help VA achieve this goal by forecasting workload changes and providing comparative data on facilities' costs. Nonetheless, VA has not taken steps to overcome several barriers that can prevent it from acting on the data the system produces. If the system is to live up to its potential, several changes must be made, including linking resource allocation to VA's strategic plan, conducting a formal review and evaluation of facility cost variations, evaluating the basis for not allocating funds through resource planning and management, and using resource planning and management to overcome differences in veterans' access to care.

**VA Health Care:
Exploring Options to Improve Veterans' Access to VA Facilities**

GAO/HEHS-96-52, Feb. 6 (32 pages).

Since its creation in 1930, the Department of Veterans Affairs' (VA) health care system has become one of the nation's largest networks of direct delivery health care providers, with 173 hospitals and 376 outpatient clinics nationwide. But because public and private health insurance programs have also grown, most veterans now have alternatives to VA health care. Many veterans indicate that they use private providers because they live too far from VA hospitals or outpatient clinics. VA has recently encouraged its facilities to improve veterans' access to VA health care. This report discusses (1) characteristics of recent users of VA medical facilities; (2) the geographic accessibility of VA and private medical facilities that provide standard benefits; and (3) options that VA facilities might want to consider to improve the accessibility of VA health care, such as locating new medical facilities closer to where veterans live and contracting with private providers.

Special Publications

GAO Reports: Health, Education, Employment, Social Security, Welfare, and Veterans Issues

GAO/HEHS-96-89W, Feb. 1996 (45 pages).

This booklet lists GAO documents on government programs related to health, education, employment, social security, welfare, and veterans issues, which are run primarily by the Departments of Health and Human Services, Labor, Education, and Veterans Affairs. One section identifies reports and testimony issued during the past month and summarizes key products. Another section lists all documents published during the past year, organized chronologically by subject. Order forms are included.

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