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FOREWORD

During the last few years, we have worked with several committees in the House of Representatives and the Senate on proposals to improve congressional oversight of the Government. Several bills introduced during 1979 proposed general measures to strengthen oversight, while others focused on better control of specific functions, such as regulatory activities. As a result, we testified before congressional committees more than a dozen times on ways to improve oversight.

Over the years, the Congress has developed powerful tools for investigating the effectiveness of Federal programs. These procedures, collectively referred to as the oversight process, include these activities: annual review of executive branch requests for funding, periodic reviews of program authorizations, special purpose hearings, staff studies, reviews by GAO and other support agencies, and other less formal investigations. Oversight activities usually focus on specific issues and programs, but no overall plan links the efforts of the various congressional committees.

In the 96th Congress, which began in January 1979, several committees asked us to testify on bills to improve parts of the oversight process. Some of these bills attempted widespread changes in program authorizations by requiring periodic re-examination of programs (sunset review)* or more detailed statements of program objectives (sunrise requirements)*. We also commented on proposals directed toward better oversight of specific Government activities, such as regulatory activity (including legislative veto proposals)*, grant review, research and development funding, and fraud and abuse in Government programs. The proposals were made by members of the Congress and their staffs as answers to specific problems, but the combined effect of the proposals was to question many different facets of congressional oversight activity. Taken together, they indicated a widespread congressional desire for fundamental reform of oversight activities.

Since each of our testimonies focused on the particular proposals under consideration, we have prepared this publication to consolidate our positions on several aspects of oversight reform.

^{*}See appendix I for the definitions of these terms.

Basic improvements can be made if the Congress remains committed to the goal of better oversight. With this commitment, the Congress can devise and adopt procedures to strengthen oversight and achieve greater accountability in managing Government programs.

Comptroller General of the United States

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CHAPTER 1

INTRODUCTION

In this publication we have summarized and consolidated the statements we made to congressional committees on oversight reform during the 96th Congress, which began in January 1979. Our positions are grouped under three main subjects:

- --critical elements that should be part of any comprehensive oversight reform legislation (ch. 2),
- --GAO positions on some specific issues related to oversight reform (ch. 3), and
- --opportunities for better oversight under existing legislation (ch. 4).

For the Congress to take advantage of these opportunities, it needs to establish a more systematic approach to oversight by enacting workable sunset review legislation. Obviously, such legislation does not guarantee success. Success will depend upon the commitment of the leaders and participants to the goals of the reform. New laws can only create mechanisms and procedures which will permit this commitment to be effectively translated into action. The Congress, the Executive, and ultimately the nation must:

- think, debate, and act with a long-range perspective because the full implication of policies often is not felt for several years or decades;
- 2) focus more of their analyses, debates, and actions on broad policies and groups of interrelated programs;
- 3) try harder to analyze the probable effects of policy changes before they are implemented;
- 4) be more specific and realistic when setting goals and expectations for policies, programs, and administrative reforms;
- 5) grant administrators the authority and resources needed to render congressional goals and expectations plausible, or to revise them to fit available resources;
- 6) establish evaluating and reporting procedures that compel administrators to produce clear statements

about the performance of the programs and activities for which they are accountable;

- 7) structure iterative management processes to ensure that decisionmakers will consider evaluation results in their planning and direction of programs; and
- 8) act promptly to make changes when needed.

Better program review is an important part of improved oversight. To accomplish better program review, the Congress will need to (1) provide for the collection and reporting of information on programs and their results, (2) provide itself (and others) with realistic standards for judging programs, and (3) provide itself (and others) with the capability of reconciling the sometimes lofty goals expressed in legislation with the reality of Government operations and actual results.

The Congress can strengthen oversight now, without enacting general oversight reform legislation. It can, for example, analyze proposed legislation in greater detail, include oversight requirements in legislation, take a closer look at program design and the development of regulations, and make better use of program evaluation information. However, GAO strongly supports the objectives of general oversight reform proposals considered in the 96th Congress because we believe new laws could provide an efficient and systematic means of translating congressional commitment into better oversight.

CHAPTER 2

ELEMENTS CRITICAL TO EFFECTIVE OVERSIGHT REFORM

Oversight reform generally tries to strengthen two functions in the legislative process--setting program objectives before programs are begun and evaluating program performance to find out if objectives are being met. Proposed bills have differed in their emphasis on these two functions. We believe that oversight reform should cover both, and that the procedures governing these functions must be simple and workable.

Any comprehensive oversight legislation must contain several elements that are critical to creating a systematic and efficient process of program review. Statements of objectives and performance evaluation are two of the critical elements needed for an effective program review process. We discuss these and four others in this chapter. The Comptroller General discussed these elements twice during the 96th Congress: in a statement on S. 2 and S. 1304, before the Senate Committee on Governmental Affairs, July 12, 1979; and in a statement on H.R. 2 and H.R. 65, before the Subcommittee on the Legislative Process, House Committee on Rules, May 23, 1979.*

STATEMENTS OF OBJECTIVES AND EVALUATION REQUIREMENTS

Better oversight should start at the beginning of the legislative process. Oversight reform proposals should encourage the Congress, when authorizing new programs or reauthorizing existing ones, to state program objectives and expectations as clearly and specifically as possible, so that administering departments or agencies can systematically monitor and evaluate their programs.

Statements of objectives and expected results can serve as benchmarks for future review and as standards for evaluating program performance. Ideally, such statements should be included in legislation, but, at the least, they should be included in committee reports when major changes to objectives result from floor or conference action. Frequently,

^{*}See appendix II for a list of statements GAO made to congressional committees on oversight reform during 1979. This appendix also contains information on how to obtain copies of the statements.

committees will need assistance from the agencies to translate the statements into specific criteria and measures so that the objectives can be compared with program performance.

Periodic evaluation reports on program performance would help the Congress and its committees to monitor and select programs for review. Because periodic reporting on program performance is vital to the oversight process, we strongly support legislative provisions that require agencies to prepare brief reports on all programs subject to oversight review.

COMPREHENSIVE COVERAGE OF THE REVIEW PROCESS

Oversight reform legislation should establish a review process as universal in its coverage as possible. All types of Federal programs and activities should be covered, including direct expenditures, self-financing activities, regulatory programs, tax expenditures,* and subsidy programs. The review process should not exclude any permanent program.

WORKABLE REVIEW PROCEDURES

Oversight reform legislation also needs to delineate workable program review procedures. On the one hand, such procedures must be sufficiently disciplined to assure that program information and analysis are developed and presented to the Congress in a way that will help it act responsibly to continue, modify, or terminate programs. On the other hand, the procedures must be flexible enough to permit the Congress to focus its limited time on productive review efforts.

Considering the potentially large workload that systematic reviews would demand, we believe that executive agencies must assume the primary responsibility for collecting program information and performing the analyses. Committees will also need the help of support agencies, particulary GAO, to find out how well programs are working. Depending on the intensity and depth of review activity and the way in which the committees choose to implement the review process, the requisite staff resources could be substantial.

^{*}See appendix I for a definition of tax expenditures.

A FLEXIBLE REVIEW SCHEDULE

A flexible review schedule needs to be included in oversight reform legislation so that the Congress can balance the achievement of three objectives:

- -- that all programs are reviewed periodically;
- --that the review workload on committees is distributed over time and does not exceed committee capabilities; and
- --that interrelated programs are grouped together for review.

Clearly, these objectives cannot be achieved by a rigid schedule. What is important is that reform legislation specify procedures for modifying any review schedule, whether it is stipulated in law or established separately. Some oversight reform proposals provide for a review (and reauthorization) of all funded programs at least once every 10 years—a five-Congress cycle. We believe that 10 years is a realistic period for any oversight legislation that calls for periodic program review. If tax expenditures and programs funded outside the appropriation process are subject to review, they should be reviewed at the same time as similar or related programs funded by normal appropriations.

EXPANDED COVERAGE OF PERIODIC REAUTHORIZATION

A major objective of oversight reform is to subject more programs to periodic legislative reauthorization. Thus, oversight reform legislation should specify which permanently or indefinitely authorized programs will be reauthorized and how this will be accomplished. Currently, about one-third of the Federal budget is reauthorized periodically.

If tax expenditures are included in oversight reform legislation, the Congress will need to consider carefully the implications of subjecting some tax expenditures to periodic reauthorization. As with some direct expenditure programs, the value of reauthorizing tax expenditures as a way of forcing their reconsideration will have to be measured against the cost of introducing another element of uncertainty into private sector decisionmaking. We believe that the Congress should examine regularly any program exempted from periodic reauthorization.

Periodic reauthorization—where it is appropriate—can assure that the results of review efforts are translated

into legislative improvements. Clearly, oversight reform legislation should provide some mechanism for allowing the Congress to expand the coverage of the reauthorization process.

PROGRAM INVENTORY

An inventory of Federal programs would greatly help the Congress make oversight reform work smoothly and effectively. This inventory would provide a substructure for reviewing broad policies and individual programs and activities. Thus, a program inventory would give the Congress a systematic, comprehensive, and authoritative way of identifying Government activities that are subject to review and reauthorization.

Some have taken the position that the flexibility of congressional committees would be curtailed if they had to adhere to a single list of programs. Others have expressed concern that a detailed program inventory, which reaches below the budget account level, would contain thousands of individual programs and other entries, thus overwhelming the Congress with too much detail. We do not believe this situation need be the case. An inventory would simply give the committees a common reference point, a list of programs It would not dictate the amount that need to be reviewed. of detail, nor would it inhibit committees from dealing with whatever groups of activities they consider convenient or useful. They would be free to review and reauthorize programs, groups of programs, or activities within programs as they choose.

We believe that an inventory of Federal programs should be developed and maintained by a single agency, and that it should encompass tax expenditures if they are covered by an oversight reform bill. We believe that GAO would be the logical agency to carry out this task because it is consistent with our responsibility under Title VIII of the Congressional Budget Act of 1974. For the past few years, we have been developing a Federal program inventory as part of our responsibilities under Title VIII. At the request of the Senate Appropriations Committee, we also recently completed a Government-wide food program inventory and a mission budget and program structure for the Department of Agriculture.* These projects illustrate how an inventory could support oversight reform.

^{*}U.S. General Accounting Office, "A Mission Budget Structure for the Department of Agriculture," PAD-80-08, November 16, 1979.

CHAPTER 3

SPECIFIC ISSUES ABOUT OVERSIGHT REFORM

During the 96th Congress, we testified on some specific issues that have important implications for oversight reform. In this chapter, we examine these issues within the context of general oversight reform.

REGULATORY REFORM

The 96th Congress considered legislative proposals directed specifically at the review of regulatory activity. It is our belief that regulatory programs can be reviewed more effectively through the broad approach of general oversight reform. Congressional review of all programs in a policy area--regulatory and nonregulatory--would reinforce the consideration of alternatives for achieving regulatory goals.

We also supported the thrust of legislative proposals that would have required independent regulatory agencies to evaluate the effects of proposed and existing rules, as the executive agencies are required to do now by Executive Order 12044. However, the Congress should oversee these evaluation efforts. We have some ability to assist in this oversight because of the activities we are carrying out under existing legislation. (From the statement by the Director, Program Analysis Division, on regulatory sunset proposals (S. 445 and Title V of S. 2), before the Senate Committee on Governmental Affairs, June 15, 1979.)*

LEGISLATIVE VETO OF REGULATIONS

Legislative veto procedures permit the Congress to invalidate Government actions through resolution by one chamber (one-house veto) or both chambers (two-house veto). Several bills introduced in the 96th Congress applied legislative veto procedures to all regulatory activities. We do not recommend that the Congress enact legislation of this type for all or most regulatory activities because legislative veto focuses on individual regulatory decisions rather than on the broad direction of agency policy. Thus, veto procedures may divert Congress' attention from its larger responsibilities of overseeing policy and program execution. We

^{*}See appendix II.

strongly believe that legislative oversight is carried out most effectively through the systematic review of policies and programs. (From the statement by the Comptroller General on assuring program accountability before the House Committee on Rules, November 15, 1979.)

TAX EXPENDITURES

Tax expenditures are revenues not collected because of provisions in the Federal income tax laws that allow a special exclusion, or deduction, from gross income, or which provide a special credit, preferential tax rate, or deferral of tax liability. We strongly support the periodic review of tax expenditures and believe that they should be reviewed with related direct expenditure programs, such as housing, energy conservation, or export promotion. As the Department of Treasury has noted, enactment of a sunset law that applies only to direct expenditures would widen the disparity between direct and tax expenditure control by the Congress, and thus would increase the pressure to enact more tax expenditures. (From the statement by the Comptroller General on congressional oversight reform legislation before the Senate Committee on Governmental Affairs on July 12, 1979.)

FRAUD, ABUSE, AND MISMANAGEMENT

Reports of widespread fraud in Government procurement and grant activities have greatly concerned the Congress. While stronger internal audit, inspection, and criminal investigation capabilities are mandatory, these steps alone are not sufficient to solve the problems. A systematic approach to preventing fraud requires evaluating the adequacy of management's internal control systems. To examine potential cases of fraud systematically, we need close coordination among investigators, auditors, and those responsible for program design and execution. Each has an important role to play, but not to the exclusion of the others.

Systematic efforts to identify and root out fraud could also yield information about agency management systems, which would be valuable in planning for fraud prevention. Without such data, agencies have no basis for developing anti-fraud strategies or the resources required to combat fraud. (From the statements by the Comptroller General on: fraud, abuse, and mismanagement in Federal programs before the Senate Committee on Budget, March 15, 1979; and on GAO efforts related to the problem of fraud in the Government before the Senate Committee on Appropriations, February 27, 1980.)

GRANT AUDITING

During the last 20 years, grant programs have burgeoned as a share of the Federal budget. In 1979 Federal grants to State, local, and nonprofit organizations were \$85 billion. Problems occur in auditing grant programs because recipients receive grants from numerous Federal and State agencies, each having different audit requirements. The ideal situation would be to have a single audit covering all grants to a recipient. Among other things, such an audit would test the grantee's system for complying with Federal restrictions on the use of funds and related matters, but would not encompass a detailed audit of each grant. Any Federal auditor could review such an audit and rely on it if he or she felt the grantee's system offered reasonable assurance that Federal funds were safequarded and spent only for authorized purposes. We recommend that the Congress amend the Intergovernmental Cooperation Act of 1968 to prescribe standardized audit requirements that are applicable to all Federal grant programs. (From the statement by the Comptroller General about a GAO report describing the problems of grant auditing, before the Subcommittee on Legislation and National Security, House Committee on Government Operations, July 30, 1979.)

MULTIYEAR PROGRAM AUTHORIZATIONS

The Congress should use multiyear funding more extensively and reverse its practice of annual authorizations. Passage of a general oversight reform bill would substantially decrease the need for annual program authorizations. It is inevitable that oversight reviews and their results will have a major impact on committee workloads, but a 2-year authorization period would allow work on specific programs during the first session of the Congress and leave the second session free for consideration of scheduled oversight reviews. (From the Comptroller General's statement on H.R. 4490, the Research and Development Authorization Estimates Act, to the House Committee on Science and Technology, October 10, 1979.)

STREAMLINING REPORTING REQUIREMENTS

If the Congress passes a general oversight reform bill, it should also eliminate existing, but unnecessary, statutory reporting requirements. This would offset the new reporting requirements imposed by the reform legislation and help compensate for the increased congressional workload. (From the statement by the Comptroller General on congressional oversight reform legislation, before the Senate Committee on Governmental Affairs, July 12, 1979.)

CHAPTER 4

HOW CONGRESS CAN STRENGTHEN ITS OVERSIGHT WITHOUT ENACTING ADDITIONAL LEGISLATIVE REFORMS

Additional oversight legislation is not the only way the Congress can strengthen its control over Government programs. Several steps, which can improve accountability, are available now: better analyses of proposed legislation, stronger requirements for program evaluation, greater oversight of program design and regulation development, and more use of existing program evaluation information. The Comptroller General described these steps on November 15, 1979, before the House Committee on Rules.

BETTER ANALYSES OF THE POTENTIAL EFFECTS OF PROPOSED LEGISLATION

A more thorough analysis of proposed programs and other legislative initiatives can help the Congress identify and avoid problems that are often encountered or created when officials put laws into effect. Better analysis can also help close the gap between the promise and the performance of programs by identifying realistic objectives and expectations for legislation—a necessary first step toward better program accountability.

The Congress has a major opportunity to improve oversight when it develops, considers, and enacts legislation. Thorough study of the potential effects of legislation can (1) produce clearer expressions of legislative intent and, (2) provide guidance about controversial issues such as the economic, privacy, paperwork, and regulatory effects of new legislation. Congressional committees can get help to study the effects of proposed legislation from the Congressional Budget Office, the Congressional Research Service, the Office of Technology Assessment, our office, and several other sources.

STRONGER PROGRAM EVALUATION REQUIREMENTS IN LEGISLATION

As conditions and circumstances change, new information becomes available during the life of a program. To manage their programs efficiently and effectively, agencies must have some flexibility for adjusting to changes. Consequently, the Congress often delegates authority and discretion to agencies. In such cases, we believe it is very important

that the Congress, when enacting laws, provide for the systematic monitoring and evaluation of such laws. In this way, the information and analysis necessary for overseeing an agency's activities will be developed and provided to the Congress.

We believe the Congress should specify—in law or in accompanying committee reports—the kinds of oversight information it expects it will need and how the agencies will develop such information and periodically report it back to the Congress. If periodic reporting requirements are tailored to the steps involved in implementing legislation (such as executive branch policymaking, program design and regulations development, and program establishment and operation), then they will be useful to the Congress when it wishes to refine and clarify its intent and objectives.

GREATER OVERSIGHT OF PROGRAM DESIGN AND DEVELOPMENT OF REGULATIONS

The Congress can strengthen oversight by taking a closer look at program design and the development of regulations. Opportunities for increased oversight exist at two levels. At the Office of Management and Budget level, there can be increased review of the administrative procedures for legislative clearance and of initiatives for review of regulatory activity, such as the procedures established by Executive Order 12044. At the agency level, there is the potential for reviewing the design of individual programs and the development of specific regulations.

Program design and regulation development are key aspects of the management process that may not receive sufficient attention from top level decisionmakers. Oversight can mitigate this by measuring designs against original objectives and by assuring that all relevant points of view are taken into account. It can also disclose whether lessons learned from past programs and regulations are being heeded.

We strongly supported the Administration's regulatory reform objectives during the 96th Congress. We also think the Congress should closely monitor the progress of the Administration's regulatory reform efforts, making sure that continued progress is satisfactory. Coordinating and integrating policy are essential activities in dealing with many of the current problems in program design, as well as in Government management and regulation generally. In this connection, we also support the work of the Regulatory Council to coordinate Government-wide regulatory efforts.

MORE USE OF PROGRAM EVALUATION INFORMATION

The Congress receives feedback on the results and effectiveness of laws and programs from a wide variety of sources:

- --the executive agencies, offices, and staff, including
 official communications and reports as well as
 "whistleblowing" leaks;
- --congressional support agencies, particularly GAO;
- --interest groups and individual citizens; and
- --studies and investigative reports by commissions, academics, journalists, and others.

We believe that the Congress can make much better use of this feedback—especially the feedback provided in our Office's reports—in the budget, appropriations, and authorization processes. In line with the provisions in the Legislative Reorganization Act of 1970, as amended by the Congressional Budget Act of 1974, especially section 204, we would like committees to ask us more often for assistance in using existing information. We can help by (1) identifying relevant reports, (2) retrieving and synthesizing information and analyses available in the agencies, (3) assessing and improving the agencies' program review and evaluation efforts, and (4) planning and designing committee oversight efforts, including their oversight strategies and requirements for particular programs and policy areas.

APPENDIX I APPENDIX I

GLOSSARY OF TERMS USED IN OVERSIGHT REFORM PROPOSALS

Authorizing Legislation

Authorizing legislation is basic substantive legislation enacted by the Congress that sets up a new Federal program or agency, continues the operation of a Federal program or agency either indefinitely or for a specific period of time, or sanctions a particular type of obligation or expenditure within a program. Such legislation frequently precedes appropriations or other kinds of budget authority to be contained in appropriation acts. Authorizing legislation may limit the amount of the budget authority to be provided subsequently, or it may authorize the appropriation of "such sums as may be necessary."

Appropriation

An appropriation is a provision in an act of Congress that permits Federal agencies to incur obligations and to make payments out of the Treasury for specified purposes. An appropriation often follows enactment of authorizing legislation. Appropriations are almost always contained in legislation under the jurisdiction of the appropriations committees. Each year, Congress considers 13 regular appropriation bills, but continuing resolutions are often passed in place of appropriations acts, and supplemental appropriation acts are also passed from time to time.

Fraud and Abuse

Fraud and abuse are ways people receive benefits from Government programs to which they are not entitled. Fraud is the intentional, wrongful obtaining of money or some other advantage or benefit from Government programs. Abuse is the administrative violation of department, agency, or program regulations that impairs the effective and efficient execution of programs.

Legislative Savings

Legislative savings are budget reductions that would result from changes in legislation. The Committee on the Budget in the House of Representatives has a Task Force on Legislative Savings to identify opportunities for legislative savings.

APPENDIX I APPENDIX I

Legislative Veto

Legislative veto procedures permit the Congress to invalidate pending regulations, reorganization plans, and certain international agreements through resolution by one chamber (one-house veto) or both chambers (two-house veto). Several bills introduced in the 96th Congress would have applied legislative veto procedures to all regulatory activity. Legislative veto procedures have been enacted in the past, but have not been applied widely to regulatory activity.

Sunrise Provisions

Sunrise provisions would require that the legislation authorizing new programs contain statements of objectives sufficiently detailed to permit effective evaluation. These statements would be used as standards for planning and managing programs and for determining program effectiveness when programs are reviewed. In the 96th Congress, sunrise requirements were an important part of bills H.R. 65 in the House of Representatives and S. 1304 in the Senate.

Sunset Requirements

Sunset requirements provide that programs must be reauthorized periodically if they are to continue. If programs are not reauthorized, the "sun will set" for them. In the 96th Congress, bills were introduced to create Sunset Acts in the House of Representatives (H.R. 2) and in the Senate (S.2). These bills proposed to increase the number of programs subject to periodic reauthorization and they specified review procedures to be followed for program reauthorization. Other bills were also introduced in both the Senate and the House of Representatives that specified procedures for increased program review.

Tax Expenditures

Tax expenditures are revenue losses attributable to provisions of the Federal income tax laws that allow a "special exclusion, or deduction from gross income or which provide a special credit, preferential tax rate, or deferral of tax liability." Tax expenditures are, in effect, subsides provided by the Government through the tax system to encourage certain activities and assist certain groups.

APPENDIX II APPENDIX II

LIST OF STATEMENTS MADE TO CONGRESSIONAL COMMITTEES BY GAO ON OVERSIGHT REFORM DURING 1979

STATEMENTS BY THE COMPTROLLER GENERAL OF THE UNITED STATES

Oversight Reform Proposals

Statement on H.R. 5858, the Sunset Review Act of 1979, to the Committee on Rules, U.S. House of Representatives, November 29, 1979.

Statement on congressional oversight reform legislation (S. 2 and S. 1304), to the Committee on Governmental Affairs, U.S. Senate, July 12, 1979.

Statement on H.R. 2 and H.R. 65, congressional oversight reform legislation, to the Subcommittee on the Legislative Process, Committee on Rules, U.S. House of Representatives, May 23, 1979.

Regulatory Reform Proposals

Statement on assuring program accountability, to the Sub-committee on Rules of the House, Committee on Rules, U.S. House of Representatives, November 15, 1979.

Statement on the Reform of Federal Regulation Act of 1979 (S. 262) and the Regulation Reform Act of 1979 (S. 755), to the Committee on Governmental Affairs, U.S. Senate, May 23, 1979.

Other Subjects

Statements on H.R. 4490, the Research and Development Authorization Estimates Act, to the Committees on Science and Technology, U.S. House of Representatives, October 10, 1979.

Statement about a GAO report on the problems of grant auditing, to the Subcommittee on Legislation and National Security, Committee on Government Operations, U.S. House of Representatives, July 30, 1979.

Statement on opportunities to achieve savings through legislative action, to the Task Force on Legislative Savings, Committee on the Budget, U.S. House of Representatives, July 24, 1979. APPENDIX II APPENDIX II

Statement on GAO efforts related to fraud, abuse, and mismanagement in Federal programs, to the Committee on the Budget, U.S. Senate, March 15, 1979.

STATEMENTS BY THE DIRECTOR, PROGRAM ANALYSIS DIVISION, GAO

Oversight Reform Proposals

Statement on S. 1304, The Legislative Oversight Act of 1979, to the Committee on Governmental Affairs, U.S. Senate, September 13, 1979.

Regulatory Reform Proposals

Statement on S. 445 and Title V of S. 2, regulatory sunset proposals, to the Committee on Governmental Affairs, U.S. Senate, June 15, 1979.

Instructions for obtaining copies of these statements are printed on the inside front cover of this document.

Questions about this publication should be sent to the Associate Director for Program Information, Program Analysis Division, Room 5007, U.S. General Accounting Office, 441 G Street, NW., Washington, D.C. 20548.

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