



GAO

Accountability \* Integrity \* Reliability

United States Government Accountability Office  
Washington, DC 20548

February 9, 2006

The Honorable Fran P. Mainella  
Director, National Park Service

Subject: *National Park Service: Opportunities Exist to Clarify and Strengthen Special Uses Permit Guidance on Setting Grazing Fees and Cost-Recovery*

Dear Ms. Mainella:

In our September 2005 report, *Livestock Grazing: Federal Expenditures and Receipts Vary, Depending on the Agency and the Purpose of the Fee Charged*,<sup>1</sup> we reported that the National Park Service (Park Service) allowed livestock grazing on nearly 1.6 million acres at 31 park units.<sup>2</sup> To manage grazing on their lands, the park units spent at least \$410,000 in fiscal year 2004, which included activities such as fence maintenance, personnel, and monitoring resource conditions; they also collected about \$196,000 in receipts from ranchers for the privilege of grazing livestock on Park Service lands. In fiscal year 2004, the park units retained about \$192,000, or 98 percent, of the receipts collected. During the course of our work, we found that the park units were not consistently implementing the Park Service's special uses permit guidance for fee-setting and cost-recovery. This letter presents the results of our further evaluation of the park units' efforts to manage grazing permits on their lands and makes recommendations to strengthen the Park Service's guidance for setting fees, recovering costs, and retaining funds.

The Park Service allows limited livestock grazing on its lands as (1) specifically authorized by federal law; (2) required under a reservation of rights arising from the acquisition of land; or (3) designated when conducted as a necessary and integral part of a recreational activity or required to maintain a historic scene.<sup>3</sup> For example, the Park Service allows grazing along the Blue Ridge Parkway in Virginia and North Carolina, and at the Appomattox Court House National Historical Park, also in Virginia, to help maintain a historic scene.

---

<sup>1</sup>[GAO-05-869](#) (Washington, D.C.: Sept. 30, 2005).

<sup>2</sup>We use park units to refer to all units in the National Park System, including national historic sites, memorials, monuments, parks, recreation areas, and other designations.

<sup>3</sup>See 36 C.F.R. § 2.60. We have previously reported on management concerns with National Park Service special use permits. GAO, *National Park Service: Revenues Could Increase by Charging Allowed Fees for Some Special Uses Permits*, [GAO-05-410](#), (Washington D.C.: May 6, 2005). In particular, we found that insufficient funds were being charged for some special park uses—special events, commercial filming, and still photography.

Generally, different fees—cost-recovery fees, market fees, or other fees—are structured to achieve different purposes and have different advantages and disadvantages. For example, a cost-recovery fee might recover most or all of an agency’s costs related to a program, but it might also be higher than a fee charged for a different purpose. In contrast, a market fee depends on the ability of an agency to analyze market rates and may not recover all of an agency’s costs.

Park Service guidance provides direction to individual park units on setting fees for special uses, including grazing. The Park Service has three levels of guidance documents:

- *Management Policies* 2001, which serves as the agencywide policy document and is the highest of three levels of guidance documents. Adherence to this guidance is mandatory unless specifically waived or modified by the Secretary, Assistant Secretary, or Director.
- Director’s Orders, which are interim updates or amendments to *Management Policies* and which serve as a vehicle to clarify or supplement *Management Policies* to meet the needs of Park Service managers.
- Additional guidance, such as reference manuals, which provide the most detailed and comprehensive guidance on implementing agency policy.

*Management Policies* states that fees to recover costs will be imposed for special uses permits and that, when appropriate, the Park Service will also include a fair charge for the use of its lands or facilities. Director’s Order 53 and Reference Manual 53 provide more specific guidance to the park units about setting these fees. Specifically, Director’s Order 53 briefly describes the fee that park units are to charge for special uses, including grazing, and states that charges should reflect the fair market value of the use requested. The order states that the fee should consist of two amounts: (1) the value of the land or facility, plus (2) the Park Service’s costs for managing or supporting the use. Reference Manual 53 states that the fee charged for the use of facilities, resources, or property should be based on comparable prices in the area—the market price.<sup>4</sup> Furthermore, Reference Manual 53 provides examples of costs that can be recovered and states that each park unit will establish and maintain a written record documenting how costs and charges are established for each permit issued. As stated in the manual, cost-recovery will be based on actual

---

<sup>4</sup>The manual defines this market price as the “price for a good, resource, or service that is based on competition in open markets and creates neither a shortage nor a surplus of the good, resource, or service.” It also states that market price can be generated by competitive bidding or by reference to prevailing prices in competitive markets, if competition exists, and, if not, can be determined by taking into account the prevailing prices and then making adjustments so that there will be neither a shortage nor a surplus.

amounts as determined by the cost-recovery records for each permit; the manual also contains a sample form that park units may use to itemize and record estimated costs.<sup>5</sup>

As the statutory basis for the fees to be charged, Park Service guidance refers to both 16 U.S.C. § 3a and the Independent Offices Appropriations Act. Under 16 U.S.C. § 3a, the Park Service is authorized to recover and retain all costs of providing necessary services associated with special uses permits, which would include grazing permits. The Independent Offices Appropriations Act, codified at 31 U.S.C. § 9701, authorizes federal agencies to charge user fees in certain situations.

This letter discusses (1) the fees that park units charge for grazing permits and (2) reporting and retaining of cost-recovery amounts from grazing permits. This letter does not address questions relating to the underlying legal authority for fees that park units charge under the above statutes. That issue is being explored separately with the Department of the Interior's Solicitor's Office and will be reflected in a separate GAO decision.<sup>6</sup> As stated earlier, we identified inconsistencies in the cost-recovery amounts reported and retained by park units while conducting work for our September 2005 study on grazing on lands managed by 10 different federal agencies, including the Park Service. To conduct that work, we interviewed agency officials about the management of their grazing programs and reviewed relevant agency documents, laws, and policies. In addition, we collected data on the extent of grazing on lands managed by the 10 agencies, expenditures on the agencies' grazing programs, receipts generated by the agencies' grazing programs, and grazing fees charged by the agencies. At the Park Service, specifically, we worked with agency officials to design, pretest, distribute, review, and summarize a data collection instrument that reported data on livestock grazing activities for fiscal year 2004. We gathered data on the extent of grazing, expenditures, receipts, fees, and cost-recovery amounts from 31 national park units that have grazing on the lands they manage. Cost-recovery amounts refer to the costs of providing necessary services associated with grazing permits that may be recovered and retained under 16 U.S.C. § 3a. To analyze the data, we compared fees, receipts, expenditures, and cost-recovery amounts. We discussed several inconsistencies with both park unit and headquarters staff. In accordance with generally accepted government auditing standards, we conducted our review for the September 2005 grazing report between August 2004 and July 2005, and conducted follow-up work with the Park Service between October and December 2005 for this report.

In summary:

- The park units use different approaches when setting grazing fees. Although the Park Service's special uses permit guidance directs park units to charge

---

<sup>5</sup>Statement of Federal Financial Accounting Standards No. 4, *Managerial Cost Accounting Concepts and Standards for the Federal Government*, provides guidance for determining reliable information on the full cost of federal programs, activities, and outputs for purposes that include making managerial decisions such as setting fees and prices.

<sup>6</sup>The Department of the Interior's (Interior) Office of the Solicitor provides legal services to the Park Service, as well as other Interior agencies. These services include drafting and legal review of legislation, regulations, permits, and other documents, as well as furnishing legal advice.

grazing fees based on two amounts—a land and facility fee plus an amount to recover costs—we found that none of the 31 park units appeared to have followed the Park Service’s guidance. Some of the park units have not implemented the guidance on setting grazing fees, in part because they believe that the guidance calls for a fee that is higher than market value and that such a fee would discourage grazing. The Park Service is reviewing its guidance and the fee that it should charge. In reviewing Park Service guidance, we identified questions about the Park Service’s fee structure, which we have raised with the Solicitor’s Office of the Department of the Interior. For this reason, we are recommending that the Park Service revise its guidance to reflect the resolution we reached with the Solicitor’s Office regarding the authority for the Park Service’s fee structure.

- Many of the park units are retaining receipts in excess of what they reported as cost-recovery amounts for managing the grazing program. For example, officials at Gettysburg National Military Park and Eisenhower National Historic Site in Pennsylvania indicated that each location deposited \$1,350 in grazing fees for use by the park unit; however, both park units reported no cost-recovery amounts and no expenditures for grazing permits. If park units do not calculate and document cost-recovery amounts, the Park Service cannot ensure that they are only retaining the funds they are authorized to retain. As a result, we are recommending that the Park Service develop strategies to better ensure that the park units calculate and document cost-recovery amounts.

### **Park Units Use Different Approaches When Setting Grazing Fees**

In our review of Park Service grazing permits for fiscal year 2004, we found that park units used different approaches when setting grazing fees. Park Service guidance directs park units to charge fees based on two amounts—a “lands and facilities” fee plus an amount to recover costs. None of the 31 park units with grazing programs had charged fees based on this fee structure. In reviewing Park Service grazing fee guidance, we identified questions about this fee structure, which we have raised with the Solicitor’s Office of the Department of the Interior.

The park units each charged a fee that, in some cases, was based on market value, the Bureau of Land Management (BLM) fee, or a fixed amount (see encl. I). For example:

- *Lake Roosevelt National Recreation Area*, in Washington State, charged a two-part fee consisting of (1) the BLM grazing fee, plus (2) a \$35 fee to recover administrative costs. However, according to a park unit official, this \$35 fee does not recover the park unit’s full costs for grazing, which would be cost prohibitive and would perhaps prevent grazing.
- *Point Reyes National Seashore*, in northern California, charged a fee for grazing based on market rates for grazing fees. The park unit recovered its costs from the grazing receipts generated and did not charge an additional fee to recover those costs.

- *Dinosaur National Monument in Colorado and Utah and the City of Rocks National Reserve in Idaho* set fees based on the BLM rate, which was set at \$1.35 per animal unit month (AUM—the amount of forage a cow and her calf can eat in a month) in fiscal year 2003.
- *Eisenhower National Historic Site and Gettysburg National Military Park* in Pennsylvania charged a fixed amount of \$25 per acre.
- *Capitol Reef National Park* in Utah charged \$1.35 per AUM in fiscal year 2004—the same price charged by BLM for grazing in fiscal year 2003.

Some park units did not implement the fee structure in the Park Service guidance because they did not want to charge higher fees for grazing. According to the program manager of the special uses permit program, the fee structure described in Reference Manual 53 was established to charge a premium for grazing on Park Service lands by recovering costs in addition to a market fee charged for the lands and facilities used for grazing. Park unit staff told us that they did not want to charge a fee as described in the guidance because it would mean charging higher fees—perhaps fees that are higher than market value. For example, Point Reyes National Park already charges a market-based rate for grazing. If it were to add a cost-recovery amount to this current market-based fee, the total fee would exceed the market value of grazing fees in the area. Park unit staff stated that charging more than market value would likely reduce grazing, which they do not want to do because they are directed to work with local ranchers to maintain grazing. Other park unit officials indicated that they want to maintain grazing because the park unit derives benefits, such as controlling vegetation.

Currently, the Park Service is updating its special uses permit guidance. The Park Service is rethinking the fee structure and is considering alternatives. As of January 2006, the Park Service’s fee structure in the draft guidance was the same as in the previous guidance.<sup>7</sup>

---

<sup>7</sup>The draft guidance states: “The Park Service should recover costs and charge a lands and facilities fee for special use permits... [and]... the Park Service should recover from the permittee all costs the agency incurs administering and monitoring the permit. The lands and facilities fee should reflect the market price of the use requested—that is, the value of the lands or facilities used.”

## **Park Units Retained Grazing Receipts in Excess of Reported Cost-Recovery Amounts**

Many park units retained grazing permit receipts that exceeded the cost-recovery amounts they reported. Specifically, 17 of the 25 park units that charged a grazing fee retained all or some portion of grazing receipts for park unit use but did not document full cost-recovery amounts.<sup>8</sup> Of these 17 park units, 8 reported that they did not know the cost-recovery amounts, 7 reported no cost-recovery amounts, and 2 reported some cost-recovery amounts that were less than the grazing receipts they retained.<sup>9</sup> For example:

- Grand Teton National Park retained over \$4,000 in grazing receipts for park use, but did not know its cost-recovery amounts.
- Blue Ridge National Parkway in North Carolina and Virginia reported \$21,068 in grazing receipts and retained the total amount for its use. Despite showing \$30,000 in expenditures, the park unit did not report any cost-recovery amounts. Similarly, both Gettysburg National Military Park and Eisenhower National Historic Site in Pennsylvania indicated that each location deposited \$1,350 in grazing fees for use by the park. Both park units reported no cost-recovery amounts and no expenditures for grazing permits.
- Chesapeake and Ohio Canal National Historical Park in Maryland and West Virginia retained all \$3,999.50 in grazing receipts, but only reported a cost-recovery amount of \$700.00. Although the cost-recovery amount was significantly less than receipts and the park unit reported that it did not know its expenditures on grazing, the park unit retained all receipts for its use.

Enclosure I contains detailed information on the 31 park units that allow grazing on the lands they manage.

Under 16 U.S.C. § 3a, the Park Service is authorized to recover and retain all costs of providing necessary services associated with the special uses permits, including grazing permits. Absent additional authority to retain grazing receipts, any amounts retained in excess of cost-recovery amounts at these 17 park units should not have been retained by the Park Service. However, according to the Park Service program manager, at least some of these park units actually did have other costs of providing services associated with grazing permits but did not report the costs to us.

---

<sup>8</sup>Of the 31 park units that managed grazing in fiscal year 2004, 6 did not charge a fee at all. For example, in 2003, the Hawaii Volcanoes National Park added 116,000 acres that had been part of a working cattle operation. To prevent significant harm from invasive species and to reduce potential fire from overgrowth, the park allowed the former owners to temporarily continue cattle operations. The park is developing a recovery plan that will allow it to gradually reclaim the grazing areas and to phase out the cattle operation. Since the cattle operation has been continued for the benefit of the park, the park waived a fee.

<sup>9</sup>Of the eight remaining park units, four reported the same cost-recovery amount as they retained, one reported that it did not know the cost-recovery amount but retained funds for a local government under a cooperative agreement, and three reported that they used other authorities to retain the funds.

Calculation and documentation of cost-recovery amounts is an important internal control measure because the lack of such calculation and documentation may lead to the improper retention of grazing receipts. The inconsistent responses from park unit officials indicate a lack of understanding of cost-recovery—how to calculate cost-recovery amounts or how to properly document the amounts to be retained for park unit use. For example, officials at two park units—Buffalo National River in Arkansas and Glen Canyon National Recreation Area in Arizona and Utah—stated that they did not understand what was meant by “cost-recovery.” If the park units do not calculate and document cost-recovery amounts, the Park Service cannot ensure that they are retaining funds that they are authorized to retain.

From our work, we do not fully know whether park units have maintained documentation of how they established their cost-recovery amounts. According to the program manager of the special uses permit program, training has increased in the last few years and about half the park units have received some training. However, the manager noted that because employee turnover is high, additional training is needed.

## **Conclusions**

The Park Service has not fully implemented its special uses permit guidance as it applies to setting grazing fees and cost-recovery. However, our review of the guidance raises questions about whether the guidance should be reemphasized until it is revised. With regard to cost-recovery, not all of the park units with grazing reported cost-recovery amounts for the funds they retained, indicating a potential lack of internal controls over these funds. In revising its guidance, the Park Service has an opportunity to (1) ensure that the guidance complies with statutory authority and (2) identify reasons for the park units’ lack of information on cost-recovery and take steps to ensure park units properly calculate and document cost-recovery amounts.

## **Recommendations**

As the Park Service revises its guidance on fees for special uses permits, it should ensure that the guidance reflects the resolution we reached with the Solicitor’s Office regarding the authority for the Park Service’s fee structure.

Furthermore, the Park Service needs to develop strategies to better ensure that the park units calculate and document cost-recovery amounts.

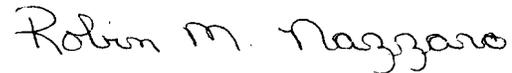
-----

We discussed our analysis, conclusions, and recommendations with the program manager for the special uses permit program. Although the manager believes that some park units may have underreported cost-recovery amounts, she agreed with our overall findings and recommendations and plans to consider them as she revises the draft guidance.

We distributed copies of this letter to appropriate congressional committees and other interested parties. The letter will also be available at no charge on our Web site at <http://www.gao.gov>.

If you or your staff have any questions about this letter, please contact me at (202) 512-3841 or [nazzaror@gao.gov](mailto:nazzaror@gao.gov). Contact points for our Offices of Public Affairs and Congressional Relations may be found on the last page of this letter. GAO staff who made major contributions to this letter include Andrea Wamstad Brown, Susan Iott, Tony Padilla, Lesley Rinner, Carol Herrnstadt Shulman, and Amy Webbink.

Sincerely yours,

A handwritten signature in cursive script that reads "Robin M. Nazzaro".

Robin M. Nazzaro  
Director, Natural Resources  
and Environment

Enclosure I

National Parks Reporting of Their Grazing Permit Expenditures, Fees, Receipts, and Disbursements, Fiscal Year 2004

National Park Service unit	Grazing expenditures	Costs recovered	Grazing fee	Average grazing fee per animal unit month (AUM)	Grazing receipts	Receipts deposited into U.S. Treasury	Receipts deposited into park account	Receipts disbursed to states
Dinosaur	\$47,068.48	<sup>a</sup>	\$1.35/AUM to \$1.43/AUM	\$1.43	\$2,551.37	\$0.00	\$2,551.37	\$0.00
Grand Teton	34,804.47	<sup>a</sup>	1.43/AUM	1.43	4,159.87	0.00	4,159.87	0.00
Great Basin	<sup>a</sup>	<sup>a</sup>	1.43/AUM	1.43	4,643.56	0.00	4,643.56	0.00
Great Smoky Mountains	3,300.00	<sup>a</sup>	20/acre	4.58	3,300.00	0.00	3,300.00	0.00
Minute Man	<sup>a</sup>	<sup>a</sup>	25/acre	<sup>b</sup>	97.50	0.00	97.50	0.00
Mojave	<sup>a</sup>	<sup>a</sup>	1.43/AUM	1.43	3,025.00	0.00	3,025.00	0.00
Monocacy	4,000.00	<sup>a</sup>	20/acre	1.11	4,840.00	0.00	4,840.00	0.00
Lake Roosevelt	<sup>a</sup>	<sup>a</sup>	1.35/AUM (plus \$35 fee per permit)	1.35	555.69	275.69	280.00	0.00
City of Rocks <sup>c</sup>	<sup>a</sup>	<sup>a</sup>	1.35/AUM to 5.13/AUM	1.77	786.54	0.00	0.00	786.54
Black Canyon of the Gunnison	350.00	0.00	1.35/AUM	1.35	125.55	0.00	125.55	0.00
Blue Ridge Parkway	30,000.00	0.00	10/acre	3.47	21,068.00	0.00	21,068.00	0.00
Buffalo National River	2,225.00	0.00	1.50/acre to 15/acre	25.69	2,196.00	0.00	2,196.00	0.00
Eisenhower	0.00	0.00	25/acre	2.08	1,350.00	0.00	1,350.00	0.00
Gettysburg	0.00	0.00	25/acre	2.25	1,350.00	0.00	1,350.00	0.00
Glen Canyon	27,315.00	0.00	1.43/AUM	1.43	4,077.97	0.00	4,077.97	0.00
Saratoga	0.00	0.00	5.00/acre	<sup>b</sup>	50.00	0.00	50.00	0.00
Grand Canyon-Parashant <sup>d</sup>	0.00	0.00	1.43/AUM	1.43	1,200.70	1,200.70	0.00	0.00
C & O Canal	<sup>a</sup>	700.00	10/acre to 15/acre	8.02	3,999.50	0.00	3,999.50	0.00
Coronado	364.50	50.00	1.35/AUM	1.35	414.50	0.00	414.50	0.00
Death Valley	1,000.00	1,491.75	1.35/AUM	1.35	1,491.75	0.00	1,491.75	0.00
Natchez Trace Parkway	2,339.45	2,339.45	2.50/acre to 5.00/acre	<sup>b</sup>	2,339.45	0.00	2,339.45	0.00
Point Reyes	127,650.00	124,821.25	6.00/AUM to 7.00/AUM	6.84	124,821.25	0.00	124,821.25	0.00
Antietam	0.00	<sup>e</sup>	10/acre	1.11	1,730.00	0.00	1,730.00	0.00
Appomattox Court House	3,500.00	<sup>e</sup>	20/acre	<sup>b</sup>	3,860.00	0.00	3,860.00	0.00

National Park Service unit	Grazing expenditures	Costs recovered	Grazing fee	Average grazing fee per animal unit month (AUM)	Grazing receipts	Receipts deposited into U.S. Treasury	Receipts deposited into park account	Receipts disbursed to states
Capitol Reef <sup>f</sup>	121,173.90	e	1.35/AUM	1.35	1,579.50	1,027.35	552.15	0.00
Great Sand Dunes	a	a	0.00	b	0.00	0.00	0.00	0.00
Hawaii Volcanoes	a	a	0.00	b	0.00	0.00	0.00	0.00
Lake Mead	5,000.00	0.00	0.00	b	0.00	0.00	0.00	0.00
Nez Pierce	0.00	0.00	0.00	b	0.00	0.00	0.00	0.00
Pinnacles	a	a	0.00	b	0.00	0.00	0.00	0.00
Wrangell-St. Elias	a	a	0.00	b	0.00	0.00	0.00	0.00
<b>Total-31 locations</b>	<b>\$410,090.80</b>	<b>\$129,402.45</b>			<b>\$195,613.70</b>	<b>\$2,503.74</b>	<b>\$192,323.42</b>	<b>\$786.54</b>

<sup>a</sup>Not known or reported.

<sup>b</sup>Not applicable.

<sup>c</sup>City of Rocks National Reserve in Idaho signed a cooperative agreement with the Idaho Department of Parks and Recreation to manage grazing on its lands. Fee revenues were provided to the state for its management services.

<sup>d</sup>Grand Canyon Parashant National Monument is managed by both the National Park Service and the Bureau of Land Management (BLM). Grazing in the monument is managed under a memorandum of understanding between the Park Service, the Bureau of Reclamation, and BLM. They charged the BLM fee for grazing on these lands and deposited the funds in the U.S. Treasury.

<sup>e</sup>The parks reported that they used authorities other than 16 U.S.C. § 3a , such as the National Historic Preservation Act, to retain receipts.

<sup>f</sup>Capitol Reef had two permits, one which it managed and one which the BLM managed. The fees charged for the BLM permit were deposited in the U.S. Treasury, while the fees charged for the park permit were deposited in the park's accounts.

(360639)

---

---

This is a work of the U.S. government and is not subject to copyright protection in the United States. It may be reproduced and distributed in its entirety without further permission from GAO. However, because this work may contain copyrighted images or other material, permission from the copyright holder may be necessary if you wish to reproduce this material separately.

---

## GAO's Mission

The Government Accountability Office, the audit, evaluation and investigative arm of Congress, exists to support Congress in meeting its constitutional responsibilities and to help improve the performance and accountability of the federal government for the American people. GAO examines the use of public funds; evaluates federal programs and policies; and provides analyses, recommendations, and other assistance to help Congress make informed oversight, policy, and funding decisions. GAO's commitment to good government is reflected in its core values of accountability, integrity, and reliability.

---

## Obtaining Copies of GAO Reports and Testimony

The fastest and easiest way to obtain copies of GAO documents at no cost is through GAO's Web site ([www.gao.gov](http://www.gao.gov)). Each weekday, GAO posts newly released reports, testimony, and correspondence on its Web site. To have GAO e-mail you a list of newly posted products every afternoon, go to [www.gao.gov](http://www.gao.gov) and select "Subscribe to Updates."

---

## Order by Mail or Phone

The first copy of each printed report is free. Additional copies are \$2 each. A check or money order should be made out to the Superintendent of Documents. GAO also accepts VISA and Mastercard. Orders for 100 or more copies mailed to a single address are discounted 25 percent. Orders should be sent to:

U.S. Government Accountability Office  
441 G Street NW, Room LM  
Washington, D.C. 20548

To order by Phone: Voice: (202) 512-6000  
TDD: (202) 512-2537  
Fax: (202) 512-6061

---

## To Report Fraud, Waste, and Abuse in Federal Programs

Contact:

Web site: [www.gao.gov/fraudnet/fraudnet.htm](http://www.gao.gov/fraudnet/fraudnet.htm)

E-mail: [fraudnet@gao.gov](mailto:fraudnet@gao.gov)

Automated answering system: (800) 424-5454 or (202) 512-7470

---

## Congressional Relations

Gloria Jarmon, Managing Director, [JarmonG@gao.gov](mailto:JarmonG@gao.gov) (202) 512-4400  
U.S. Government Accountability Office, 441 G Street NW, Room 7125  
Washington, D.C. 20548

---

## Public Affairs

Paul Anderson, Managing Director, [AndersonP1@gao.gov](mailto:AndersonP1@gao.gov) (202) 512-4800  
U.S. Government Accountability Office, 441 G Street NW, Room 7149  
Washington, D.C. 20548