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United States Government Accountability Office
Washington, DC 20548

November 19, 2007

The Honorable Charles Conner
Acting Secretary of Agriculture

Subject: *Management Letter: Recommendations for Improvements to USDA's Internal Controls and Policies on Premium Class Air Travel*

Dear Mr. Conner:

At the request of the Permanent Subcommittee on Investigations, Senate Committee on Homeland Security and Governmental Affairs, in September 2007 we reported on the governmentwide use of premium class travel¹. As part of the audit and related investigations, we tested premium class transactions at the Department of Agriculture (USDA). The purpose of this letter is to provide you with information on specific matters identified during our work that relate to weaknesses in internal controls at USDA. Further, this letter details the results of investigative work we performed related to allegations forwarded to us by USDA's Office of Inspector General of premium class travel abuses by executives at the Foreign Agricultural Service (FAS). This letter contains six recommendations that warrant your attention.

Results in Brief

We found that USDA spent over \$110 million in air travel from July 1, 2005, through September 30, 2006, of which about \$3.9 million included at least one leg of a premium class flight. Overall, the percentage of USDA flights in premium class was less than the overall governmentwide average of 7 percent. However, we found that FAS used premium class travel nearly 30 percent of the time and accounted for the majority of USDA's premium class travel, due in part to policies and procedures that were more permissive than USDA departmentwide policies. Other issues of significance included the following:

- USDA, and its component organizations, did not track premium class travel other than first class. Consequently, USDA and its component organizations were not aware of the magnitude of premium class travel by department or by component

¹GAO, *Premium Class Travel: Internal Control Weaknesses Governmentwide Led to Improper and Abusive Use of Premium Class Travel*, GAO-07-1268 (Washington, D.C.: Sept. 28, 2007).

organization. Further, we found that FAS accounted for \$2.0 million of the \$3.9 million USDA spent on premium class travel.²

- Of the 145 USDA premium class trips we examined, 140 trips did not have documentation to justify premium class travel. Without this documentation, FAS and USDA cannot confirm that employees are using premium class in accordance with the *Federal Travel Regulation* (FTR) or department and agency policies.³ Lacking such documentation, USDA has little assurance that these trips are in accordance with federal regulations and exposes the government to excess travel costs.
- FAS officials accounted for 112 of the 145 USDA trips we audited and investigated. These trips were taken mostly by senior executives, and included 79 FAS premium class trips that were authorized by USDA staff subordinate to the traveler or by an employee not permitted to authorize premium class travel. These transactions did not follow USDA's policy for proper authorization. Premium class transactions approved by subordinates, while not expressly prohibited by the FTR, reduce the scrutiny of premium class travel and amount to self-approval.
- We found 25 instances in which FAS executives used "exceptional circumstances" or the 14-hour rule to justify the need for premium class travel, at the same time that other FAS staff traveling on the same flights for the same purpose traveled in coach. For example, in December 2005, a FAS executive traveled in business class from Washington, D.C., to Hong Kong and back at a cost of nearly \$7,000. In contrast, 11 other FAS employees did not travel in premium class, even though they were eligible for premium class travel according to General Services Administration (GSA) policy if their supervisor approved the expenditure of additional funds. Instead, the 11 employees traveled on the same plane in coach at the cost of less than \$1,400 per ticket. We found an additional 47 instances in which executives violated FAS policy by claiming "exceptional circumstances" to justify flights less than 14 hours to Western Europe. FAS policy specifically prohibits the use of this criterion for flights from the United States to Western Europe. Further, no explanation was given on the travel vouchers related to the exceptional circumstance criterion that warranted the additional cost for premium class travel.

At the end of our discussion of these issues, we offer recommendations for strengthening USDA's internal controls and travel policies. We also referred to you on October 18, 2007, individuals who violated USDA's premium class policy, potentially abused executive travel, or both, for further review and appropriate action. Actions could include, if warranted, repayment of the difference between the price of coach and premium class and administrative actions.

²As FAS's mission involves dealing with international entities, and therefore international travel, it is expected that FAS would be a more frequent user of premium class travel than other USDA components.

³For more information on federal regulations governing premium class travel use, see enc. I.

Scope and Methodology

This letter is based on the work performed during our audit of the federal government's use of premium class air travel and investigative work on allegations of abuse of premium class travel at USDA. To determine the magnitude of premium class travel at USDA, we extracted premium class transactions from July 1, 2005 through June 30, 2006, from the databases provided by Bank of America. Premium class transactions were defined as debit air travel transactions that included at least one leg of first or business class travel. Our review included charges made to both the individually billed accounts, which are travel cards assigned to individual travelers for transportation expenses, lodging, and miscellaneous expenses, and the centrally billed accounts, which are travel cards assigned to the agencies and used primarily to procure transportation for travelers. We selected and tested a statistical sample of governmentwide premium class travel transactions, which included trips taken by USDA employees, and conducted other audit work to determine the extent to which this travel was improper.⁴ To determine whether USDA tracked premium class travel other than first class, we interviewed USDA and FAS officials. Because first class travel at USDA was immaterial—accounting for only 4 percent of total premium class travel—we did not review the completeness of USDA's reporting of first class travel to GSA. To identify specific cases of improper or abusive use of premium class travel, we used data mining to identify instances in which individuals flew many premium class flights during the period or groups of individuals flew together in premium class.⁵ Because we included additional data provided by the bank subsequent to our selection of the statistical sample, our data-mining work was performed on data from July 1, 2005, through September 30, 2006. In addition, as part of our investigative work, we reviewed premium class transactions from executives as part of an allegation we received in May 2006 related specifically to improper use of premium class travel by FAS executives.⁶ To identify underlying causes contributing to improper premium class travel, we reviewed federal laws and regulations and USDA's and FAS's implementing guidance for premium class travel, and interviewed USDA and FAS officials on the processes and procedures in place to authorize and justify premium class travel. Enclosure I contains a summary of when federal regulations allow premium class travel to be authorized. We also interviewed GSA and Office of Management and Budget (OMB) officials on their oversight of premium class travel.

We conducted our audit from July 2006 through August 2007 in accordance with U.S. generally accepted government auditing standards, and we performed our investigative work during the same period in accordance with standards prescribed by the President's Council on Integrity and Efficiency.

⁴Our statistical sample included five transactions from USDA travelers.

⁵We reviewed 3 individual transactions identified in our initial data mining, and an additional 137 transactions from 12 USDA employees who traveled during our audit period.

⁶We received allegations of abusive and improper travel at USDA, including FAS and USDA's Office of Inspector General (OIG). Results of the OIG travel investigation are not included in this report because, in response to problems we identified, the OIG has agreed to changes in policies and procedures that will help prevent future improper premium travel. FAS transactions investigated as part of the investigation are included in this report.

Premium Class Travel Not Tracked

We found that USDA spent over \$110 million in air travel from July 1, 2005, through September 30, 2006, of which about \$3.9 million included at least one leg of a premium class flight. Overall, the percentage of USDA flights in premium class is less than the overall governmentwide average of 7 percent. Further, we found that FAS, was the most extensive user of premium class travel within USDA and spent nearly 30 percent of its air travel dollars on premium class flights. Specifically, we found that FAS accounted for \$2.0 million of the \$3.9 million USDA spent on premium class airfare.⁷ According to officials we interviewed, neither USDA nor FAS tracked premium class travel other than first class, even though premium class travel other than first class accounted for 96 percent of all premium class travel. Without collecting this information, USDA and FAS were unaware of the magnitude of premium class travel.

The FTR requires all executive branch agencies to provide GSA annual reports, which are forwarded to OMB, listing all instances when the agency approved the use of first class transportation accommodations. However, neither OMB nor GSA requires reporting on business class travel, which accounts for the vast majority of all premium class travel in the government. Tracking all premium class travel, including business class travel, is crucial to USDA's ability to manage its budget and ensure that all travelers adhere to the FTR's standard of care requirement. Without knowing how much is spent on premium class travel and without internal controls sufficient to prevent improper premium class travel, USDA is unable to systematically determine whether such travel is necessary to the performance of its mission, or whether it is unnecessary and thus should be reduced to provide funds for other higher-priority services.

Premium Class Travel Not Properly Authorized, Justified, or Both

Of the 145 USDA premium class trips we audited and investigated, 140 trips did not have adequate documentation to support that the trip was authorized and justified for the use of premium class travel. The FTR states that in order to be valid, premium class travel has to be specifically authorized and justified, that is, meet one of a number of criteria specified in the regulations. Nearly 97 percent of the USDA transactions we audited were not properly authorized, justified, or both.

We found that FAS accounts for the majority of the improper USDA premium class travel. Specifically, of the 145 instances of premium class travel we tested, 112 were premium class travel undertaken by FAS employees, of which 110 were improperly authorized, improperly justified, or both. FAS implementing policy specifies that individuals who use "mission-critical (or exceptional circumstances)" as a

⁷Of the \$2 million FAS spent on premium class travel, less than \$70,000 was for first class travel. Of the \$3 million USDA as a whole spent on premium class travel, \$150,000 was for first class travel. We did not audit whether USDA's reporting of first class travel to GSA was complete because first class travel is a relatively small portion of total premium class travel.

justification for premium class travel must provide additional documentation that further justifies the need for “mission-critical” travel. However, FAS was unable to provide documentation for any of the 57 trips that were taken in premium class using this criterion, as required by its policy. These mission-critical trips included travelers claiming to be attending meetings and accompanying senior officials. Similarly, FAS policies require a traveler to submit a statement regarding his/her first duty day if the traveler uses premium class for a flight longer than 14 hours. However, we found that for 27 trips in premium class travel, travelers did not report times of arrival at a work duty station after flying over 14 hours in premium class.

Premium Class Travel Not Authorized at the Proper Level

We found 79 of 112 FAS premium class transactions we tested were authorized by an employee subordinate to the traveler or by an employee not permitted to authorize premium class travel.⁸ The FAS trips we reviewed were taken by nine different senior executives and one other FAS employee.⁹ One senior executive took 23 trips authorized by a subordinate.

Our internal control standards provide that “Transactions and other significant events should be authorized and executed only by persons acting within the scope of their authority. This is the principal means of assuring that only valid transactions to exchange, transfer, use, or commit resources and other events are initiated or entered into.”¹⁰ As we have reported previously,¹¹ allowing subordinates to approve their supervisors’ premium class travel is, in effect, self-approval that eliminates an important oversight control. This is especially problematic because executive travel is listed in our *Sensitive Payments Guide* as a high-risk area susceptible to abuse or noncompliance with laws and regulations.¹²

Furthermore, USDA policy states that only general officers of the department may approve premium class travel; the general officer for FAS is the Undersecretary for Farm and Foreign Agricultural Services.¹³ According to FAS travel policy, business class travel is required to be approved by a deputy administrator or above, who is to consider a cost comparison between business class and coach class. Approved trips must then be forwarded to the Administrator who makes the final authorization.

⁸An additional eight transactions had no signature at all.

⁹Senior executives are defined as members of the Senior Executive Service (SES) and presidential appointees.

¹⁰GAO, *Standards for Internal Control in the Federal Government*, GAO/AIMD-00-21-3.1 (Washington, D.C.: November 1999).

¹¹GAO, *Travel Cards: Internal Control Weaknesses at DOD Led to Improper Use of First and Business Class Travel*, GAO-04-88 (Washington, D.C.: Oct. 24, 2003).

¹²GAO, *Guide for Evaluating and Testing Controls Over Sensitive Payments*, GAO/AFMD-8.1.2 (Washington, D.C.: May 1993).

¹³A general officer is a USDA official as defined in 7 C.F.R. 2.4. General officers report directly to the Secretary of Agriculture. If travel is not first class and frequent traveler benefits are used to offset additional cost of premium class, the head of an agency may approve the tickets, according to USDA policy.

Since FAS policy has delegated premium class authorizing authority below the level required by USDA policy, FAS policy appears to not be following USDA policies for premium class travel.

Improper and Abusive Executive Travel

We also found instances in which premium class travel by FAS executives was not supported by proper justification or appeared abusive. Specifically, executives misused the “exceptional circumstances” criterion, and used the 14-hour rule to justify premium class travel when other employees traveling on the same flight sat in coach. Specifically, of the 112 trips taken by FAS executives that we tested, 47¹⁴ improperly used the “exceptional circumstances” criterion as justification of premium class travel. In these cases, executives used “exceptional circumstances” to justify flights to Western Europe, even though FAS policy specifically prohibited the use of this criterion for these flights. Further, no explanation was given on the travel vouchers related to the exceptional circumstance criterion that warranted the additional cost for premium class travel. For example, in December 2005, a FAS executive traveled from Washington, D.C., to Geneva and back in business class, a trip lasting 10 hours that cost the government about \$7,500. In contrast, a coach ticket for the same itinerary would have cost the government about \$1,000.

We also found indications that executives traveled in premium class simply because of their rank, and in many cases these trips were authorized by their subordinates. In 25 instances, we found that executives used the 14-hour rule or the “exceptional circumstances” criterion to justify the need for premium class travel when their staff traveling on the same flights for the same purpose traveled in coach. For example, in December 2005, a FAS executive traveled in business class from Washington, D.C., to Hong Kong and back at a cost of nearly \$7,000. In contrast, 11 other FAS employees did not travel in premium class, even though they were eligible to do so under GSA regulations if their supervisor approved the expenditure of additional funds. Instead, the 11 employees traveled on the same plane in coach at the cost of less than \$1,400 per ticket.

¹⁴Some of the 47 FAS premium class tickets justified using the exceptional circumstances criterion were authorized by the traveler’s subordinate.

Recommendations for Executive Action

To improve USDA's ability to detect and prevent improper premium class travel, we recommend that the Secretary of Agriculture strengthen existing internal controls over the use of premium class travel by taking the following six actions:

- Develop and implement procedures to
 - identify the extent of premium class travel, including business class travel, and
 - monitor for trends and frequency of premium class travel use, including potential misuse by executives.
- Reiterate to USDA components existing USDA policy that premium class travel can only be approved by general officers, unless specifically exempted.
- Develop and implement policies and procedures to specifically prohibit travelers or their subordinates from approving travelers' requests for premium class travel.
- Require that premium class travel be approved by individuals who are at least of the same rank/grade as the travelers.
- Develop and implement policies and procedures to specifically prohibit the approval of premium class travel if all documentation supporting premium class travel is not provided.
- Issue policies and procedures requiring that USDA and USDA components monitor the frequency and cost of executive premium class travel.

Agency Comments and Our Evaluation

In written comments on a draft of this report, USDA agreed with our recommendations and stated that it had already made several changes to its policies and procedures in response. In October 2007 USDA implemented interim guidance requiring the Chief Financial Officer to review and approve all premium class travel in advance of booking the trip. All subcabinet officials at USDA were briefed on these interim procedures. In addition, the office of the Chief Financial Officer has completed a review of the department's travel policies and procedures, and has begun an audit of premium class travel in the department. USDA has also requested monthly premium class travel reports for review from its travel service provider.

This report contains recommendations to you. The head of a federal agency is required by 31 U.S.C. 720 to submit a written statement on actions taken on these recommendations. You should submit your statement to the Senate Committee on Homeland Security and Governmental Affairs and the House Committee on Oversight and Government Reform within 60 days of the date of this report. A written statement

must also be sent to the House and Senate Committees on Appropriations with the agency's first request for appropriations made more than 60 days after the date of the report.

This report is intended for use by the management of USDA. We are sending copies to the Honorable Carl Levin and the Honorable Norm Coleman, Chairman and Ranking Member, Permanent Subcommittee on Investigations, Senate Committee on Homeland Security and Governmental Affairs, and the Honorable Charles Grassley, Ranking Member, Senate Committee on Finance. Copies will be made available to others upon request. The report is also available at no charge on GAO's homepage at <http://www.gao.gov>. . If you or your staff have any questions concerning this letter, please contact me at (202) 512-6722 or kutzg@gao.gov.
Sincerely yours,

A handwritten signature in black ink that reads "Gregory D. Kutz". The signature is written in a cursive style with a large, stylized initial "G".

Gregory Kutz
Managing Director
Forensic Audits and Special Investigations

Enclosures - 2

Enclosures I

GSA Regulations Governing Premium Class Travel Use

The *Federal Travel Regulation* (FTR), issued by the General Services Administration (GSA), implements statutory and Office of Management and Budget (OMB) requirements and policies for most federal civilian employees and others authorized to travel at government expense. The purpose of the FTR is to ensure that official travel is conducted responsibly and at minimal administrative expense. Unless exempt by specific legislation,¹⁵ executive agencies, fully owned government corporations, and independent establishments are expected to follow the FTR, including its promulgation related to premium class travel. The Department of Defense's uniformed servicemembers and Department of State employees exempt from the FTR are covered by their agencies' travel regulations.

OMB's general policy related to travel is that the taxpayers should pay no more than necessary to transport government officials. Consistent with this principle, the FTR states that with limited exceptions, travelers must use coach class accommodations for both domestic and international travel. Premium class travel can occur only when the traveler's agency specifically authorizes the use of such accommodations (authorization) and only under specific circumstances (justification). Specifically, the FTR states that first class accommodation is authorized only when at least one of the following conditions exists¹⁶:

- coach class airline accommodations or premium class other than first class airline accommodations are not reasonably available,
- when use of first class is necessary to accommodate a disability or other special need that is substantiated in writing by a competent medical authority,
- exceptional security circumstances require first class travel, or
- when required because of agency mission.¹⁷

The FTR authorizes premium class accommodations other than first class (business class) when at least one of the following conditions exists:

- regularly scheduled flights between origin/destination points provide only premium class accommodations, and this is certified on the travel voucher;
- coach class is not available in time to accomplish the mission, which is urgent and cannot be postponed;

¹⁵ A number of federal agencies are exempt from the FTR. For example, the United States Postal Service (USPS) is exempt through 5 U.S.C. 104 and 5 U.S.C. 5701. The Federal Reserve Bank also claimed exemption from the FTR under section 10 of the Federal Reserve Act, which provides that "employment, compensation, leave, and expenses" of board employees are "governed solely by the provisions of the Federal Reserve Act." Both USPS and the Federal Reserve Bank use their respective exemptions to promulgate their own travel policies.

¹⁶ The FTR also allows for the traveler to upgrade to premium-class accommodations, at the traveler's expense or by using frequent traveler benefits.

¹⁷ 41 C.F.R. 301-10.123.

Enclosures I

- premium class travel is necessary to accommodate the traveler's disability or other physical impairment, and the condition is substantiated in writing by competent medical authority;
- premium class travel is needed for security purposes or because exceptional circumstances make its use essential to the successful performance of the mission;
- coach class accommodations on authorized/approved foreign carriers do not provide adequate sanitation or meet health standards;
- premium class accommodations would result in overall savings to the government because of subsistence costs, overtime, or lost productive time that would be incurred while awaiting coach class accommodations;
- transportation is paid in full by a nonfederal source;
- travel is to or from a destination outside the continental United States, and the scheduled flight time (including stopovers) is in excess of 14 hours (however, a rest stop en route or a rest period upon arrival is prohibited when premium class accommodations are authorized); or
- when required because of agency mission.¹⁸

As specified above, employees traveling in premium class have to meet both authorization and justification to qualify, meaning that employees who, for example, traveled premium class on a trip exceeding 14 hours would violate the FTR if they traveled premium class without receiving specific authorization to do so. Agencies subject to the FTR have generally issued internal policies and procedures to clarify and implement the premium class travel provisions of the FTR. When issuing implementing policy, agencies have to follow executive branch policy, which specifies that a subordinate organization seeking to establish implementing regulations or guidance may make the regulations more stringent but not relax the rules established by higher-level guidance. For example, an agency's implementing policy related to premium class travel because of disability can require that the traveler provides medical certification that is updated annually, but cannot waive the requirement that a certification by a competent medical authority be provided.

¹⁸41 C.F.R. 301-10.124.

Comments from the United States Department of Agriculture



United States
Department of
Agriculture

NOV 15 2007

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Mr. Gregory D. Kutz
Managing Director

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Forensic Audits and Special Investigations
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Washington, DC
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Washington, D.C. 20548

Dear Mr. Kutz:

Thank you for providing a copy of your proposed report: Recommendations for Improvements to the United States Department of Agriculture's (USDA) Internal Controls and Policies on Premium Class Air Travel (GAO-08-85R). Acting Secretary Conner has asked me to respond for the Department. USDA concurs with your recommendations and has taken several steps to improve oversight of premium class travel. The Department has made the following changes in response to your recommendations:

- On October 2, 2007, the Department implemented interim guidance requiring the Chief Financial Officer (CFO) to review and approve all first class and/or premium class travel in advance of booking the trip. This guidance requires justification and documentation for General Officer review and concurrence prior to consideration by the CFO. In the event that the premium class travel is for the CFO, it will require review and approval from the Department's Chief of Staff to the Secretary. This approval process does not apply to upgrades using frequent flyer miles or at the traveler's personal expense that are allowed under the Federal Travel Regulations;
- Each Subcabinet Official was briefed on these interim procedures in addition to briefings provided to management staff. We have also instructed our Travel Management Centers to not make reservations for premium class travel without verification of approval;
- The Office of the Chief Financial Officer (OCFO) just completed an extensive review of the Agriculture Travel Regulation. The review commenced prior to the GAO audit. The review team was instructed to simplify the policy while providing the appropriate level of oversight to authorizations in domestic travel, international travel, group training expenses, and conference expenses. This regulation is completed and in the department's clearance process;
- On November 2, 2007, the OCFO began an audit of premium class travel in the Department. The purpose of the audit is to examine the use of premium class travel and adherence to Federal and Departmental policy and procedures. Audit results are due by the end of the calendar year; and

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Enclosures II

Mr. Gregory D. Kutz

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- USDA has also requested monthly premium class travel reports from our eTravel Service providers. This will allow a monthly review process to continually monitor premium class travel activity and to ensure adherence to the new policy.

GAO's audit showed problems with unclear travel policies and weaknesses in the approval process. USDA quickly addressed the problems identified by the audit with interim and permanent solutions. A quick review of the premium travel by the OCFO showed that the travel had limited documentation, but in most cases would have been approved. Therefore, notwithstanding approvals at subordinate levels or the absence of properly executed forms, we believe that in many cases where travel was performed in circumstances in which premium class accommodations were utilized, premium class travel was in fact justified. To be prudent in our responsibilities, the OCFO is conducting an audit of premium travel including pre-authorization and post approvals.

Please be assured that we are working diligently to address the all of audit issues identified in your letter. The new procedures that have been put in place will allow premium class travel to occur when full documentation showing it was properly authorized and justified is provided. In addition, we will work with the Office of Inspector General to ensure changes in their policies and procedures will prevent future improper premium travel as noted in the management letter.

Sincerely,



Charles R. Christopherson, Jr.
Chief Financial Officer

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