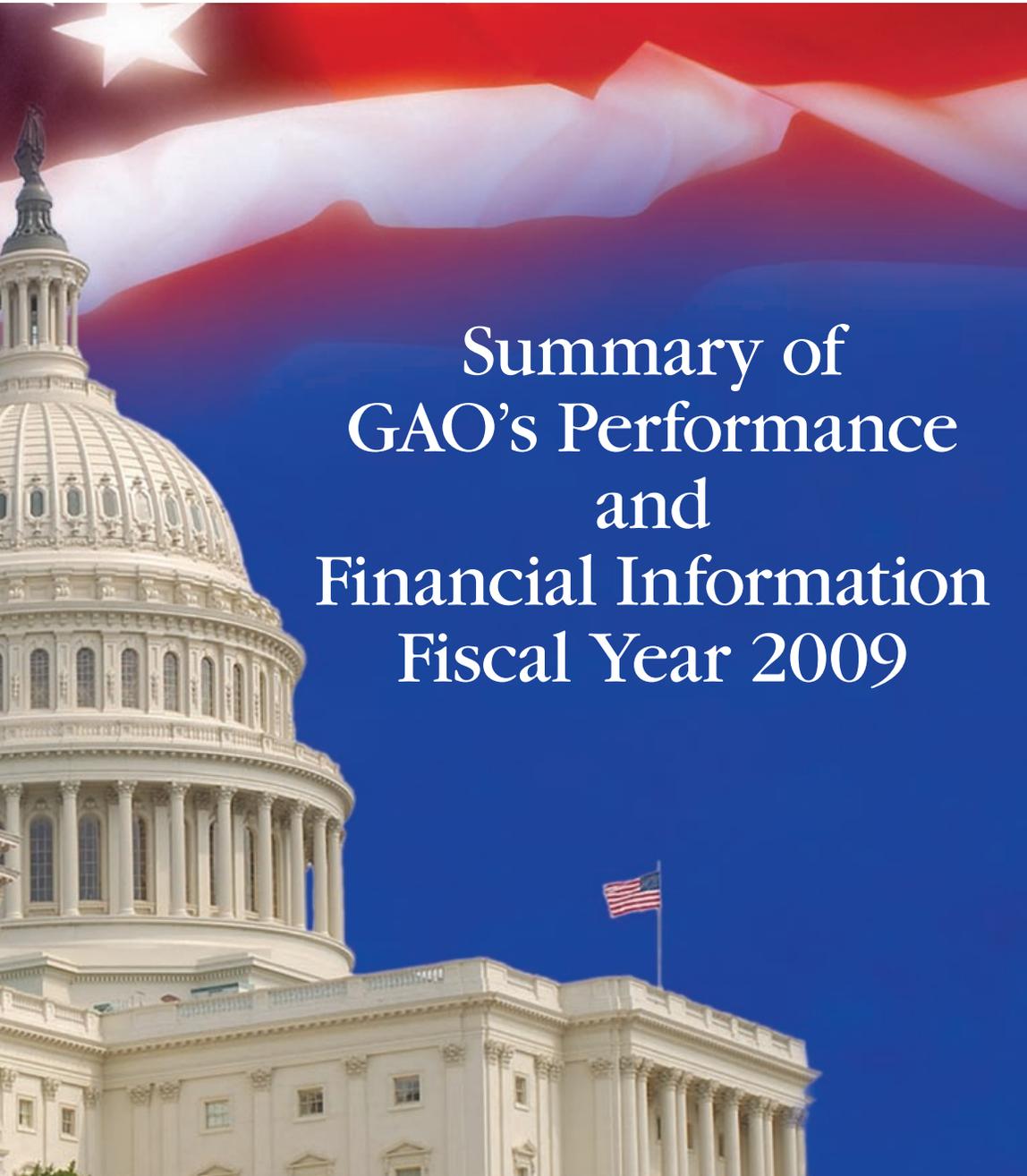


Serving The Congress And The Nation
U.S. Government Accountability Office



**Summary of
GAO's Performance
and
Financial Information
Fiscal Year 2009**

Accountability * Integrity * Reliability

Accountability

We help the Congress oversee federal programs and operations to ensure accountability to the American people. GAO's analysts, auditors, lawyers, economists, information technology specialists, investigators, and other multidisciplinary professionals seek to enhance the economy, efficiency, effectiveness, and credibility of the federal government both in fact and in the eyes of the American people.

Integrity

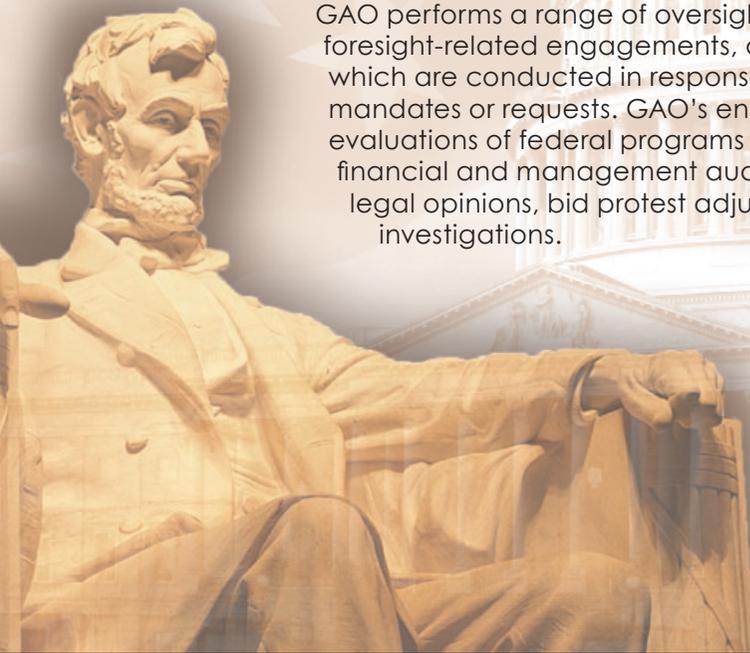
We set high standards for ourselves in the conduct of GAO's work. Our agency takes a professional, objective, fact-based, nonpartisan, nonideological, fair, and balanced approach to all activities. Integrity is the foundation of our reputation, and the GAO approach to work ensures it.

Reliability

We at GAO want our work to be viewed by the Congress and the American public as reliable. We produce high-quality reports, testimonies, briefings, legal opinions, and other products and services that are timely, accurate, useful, clear, and candid.

Scope of work

GAO performs a range of oversight-, insight-, and foresight-related engagements, a vast majority of which are conducted in response to congressional mandates or requests. GAO's engagements include evaluations of federal programs and performance, financial and management audits, policy analyses, legal opinions, bid protest adjudications, and investigations.





**UNITED STATES
GOVERNMENT ACCOUNTABILITY OFFICE**
Budget, Performance, and Financial Snapshot
Fiscal Year 2009

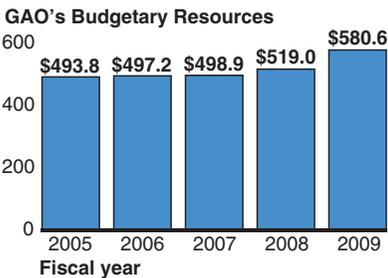
WHO WE ARE

Mission: The Government Accountability Office, the audit, evaluation, and investigative arm of the Congress, exists to support the 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 the Congress make informed oversight, policy, and funding decisions.

Organization and Strategic Focus: To fulfill its mission, GAO organizes and manages its resources to support four broad strategic goals. These include helping to address challenges to the well-being and economic security of the American people, U.S. national and homeland security efforts, and modernizing government to meet current and emerging issues. Strategic goal 4 is an internal goal that focuses on enhancing GAO's business and administrative processes through investments in human capital, financial management, information technology, and various processes and systems needed to support the agency and the Congress.

Human Capital: We maintain a workforce of highly trained professionals across a breadth of academic and scientific disciplines. About three-quarters of our approximately 3,100 employees are based at our headquarters in Washington, D.C.; the rest are deployed in 11 field offices across the country.

BUDGET AND FINANCIAL SNAPSHOT (dollars in millions)



Source: GAO.

Clean opinion on financial statements	Yes
Timely financial reporting	Yes
Material weaknesses	None
Total assets	\$135.7
Total liabilities	\$111.3
Net cost of operations ^a	\$558.8

^aThis includes nonbudgetary items, such as imputed pension and depreciation costs, which are not included in the figures for total budgetary resources.

PERFORMANCE SNAPSHOT

Accomplishments: In fiscal year 2009, GAO met or exceeded all of its performance targets by, for example, identifying \$43 billion in financial benefits—a return of \$80 for every dollar GAO spent—and over 1,300 improvements in laws and government programs and operations. The rate at which GAO's recommendations were implemented by federal agencies or the Congress was 80 percent, and over two-thirds of the products issued contained recommendations. GAO testified at over 200 hearings before the Congress on a variety of topics, including nonprime home loans, efforts to stimulate the national economy, and federal programs and areas considered at high risk for fraud, waste, abuse, and mismanagement. Also, results from our employee feedback survey—the source for several of our people measures, such as staff development and organizational climate—were the highest in the last 5 years. (See table 1 on page 9 for information on all of GAO's performance measures.)

Challenges: In fiscal year 2009, GAO continued to address three management challenges—physical security, information security, and human capital. For example, to help address its human capital challenge, GAO implemented several initiatives aimed at promoting a fair and unbiased work environment where opportunity and inclusiveness are valued.

SUMMARY OF KEY GAO PERFORMANCE RESULTS AND TARGETS FOR FY 2005–2009

To help determine how well GAO is meeting the needs of the Congress and the nation and maximizing its value as a world-class organization, GAO assesses its performance annually using a balanced set of quantitative measures. Below are 9 of GAO's 15 annual performance measures that highlight the agency's performance in significant areas related to the implementation of GAO's mission.

To establish targets for all of its performance measures, GAO examines its past performance and the external factors that could influence its work and discusses with its senior executives what could be accomplished in the upcoming fiscal year. GAO may adjust these targets after they are initially published in our annual performance plan when our expected future work or level of funding provided warrants doing so.

Performance measure	2005 actual	2006 actual	2007 actual	2008 actual	2009 target	2009 actual
Results						
Financial benefits (dollars in billions)	\$39.6	\$51.0	\$45.9	\$58.1	\$42.0	\$43.0
Nonfinancial benefits	1,409	1,342	1,354	1,398	1,200	1,315
Past recommendations implemented	85%	82%	82%	83%	80%	80%
New products with recommendations	63%	65%	66%	66%	60%	68%
Client						
Testimonies	179	240	276	298 ^a	200	203
People						
Staff development ^{b,c}		76%	76%	77%	76%	79%
	72%					
Staff utilization ^{b,d}	75%	75%	73%	75%	75%	78%
Effective leadership by supervisors ^{b,c}	80%	79%	79%	81%	80%	83%
Organizational climate ^b	76%	73%	74%	77%	75%	79%

Source: GAO.

Note: Information explaining all of the measures included in this table appears in the Data Quality and Program Evaluations section in part II of our full fiscal year 2009 performance and accountability report.

^aIn fiscal year 2008, we inadvertently reported six additional hearings. This entry reflects the correct total.

^bThis measure is derived from our annual agencywide employee feedback survey. From the staff who expressed an opinion, we calculated the percentage of those who selected favorable responses to the related survey questions. Responses of "no basis to judge/not applicable" or "no answer" were excluded from the calculation. While including these responses in the calculation would result in a different percentage, our method of calculation is an acceptable survey practice, and we believe it produces a better and more valid measure because it represents only those employees who have an opinion on the questions.

^cBeginning in fiscal year 2006 we changed the way that the staff development people measure was calculated. Specifically, we dropped one question regarding computer-based training because we felt such training was a significant part of (and therefore included in) the other questions the survey asked regarding training. We also modified a question on internal training and changed the scale of possible responses to that question. We show the fiscal year 2005 data on a separate line to indicate that those data are not comparable to the data beginning in fiscal year 2006.

^dOur employee feedback survey asks staff how often the following occurred in the last 12 months: (1) my job made good use of my skills, (2) GAO provided me with opportunities to do challenging work, and (3) in general, I was utilized effectively.

^eIn fiscal year 2009 we changed the name of this measure from "Leadership" to its current nomenclature to clarify that the measure reflects employee satisfaction with their immediate supervisor's leadership.



FROM THE ACTING COMPTROLLER GENERAL

Source: See Image Sources.

January 2010

Reflecting on the past fiscal year, I am especially proud of our work in support of the Congress and the American people, which we convey in this summary of GAO's fiscal year 2009 performance and accountability report (<http://www.gao.gov/products/GAO-10-234SP>). I am confident that the performance and financial information in our full report and this summary is complete and reliable and meets our high standards for accuracy and transparency.

Fiscal year 2009 ushered in a period of change and challenge for the nation and GAO, and our people worked together creatively and tirelessly to support the Congress and the nation throughout the year. The election of a new U.S. President in November 2008 marked the first wartime presidential transition in 40 years and the first administration change since 9/11. To ensure that the government carried out its essential missions as efficiently and effectively as possible during this time of change, we did our part to help effect a seamless transition by outreaching to key members of the new administration and the Congress in person and through our transition Web site made available 2 days after the national election. We highlighted for these policymakers and their staffs a number of pressing issues that demand urgent attention and continuing oversight to ensure the nation's security and well-being. We also identified management challenges facing the government as well as several cost-saving opportunities. Many of the urgent issues discussed on the site—such as financial markets regulation; Iraq, Afghanistan, and Pakistan; and the 2010 Census—received attention in the early months of the new administration and the Congress and will continue to do so during the current fiscal year.

Also during fiscal year 2009 the Congress, through mandates in the Emergency Economic Stabilization Act of 2008 (Stabilization Act) and the American Recovery and Reinvestment Act of 2009 (Recovery Act), solicited our assistance with its efforts to address the nation's financial and economic crisis. We assembled an interdisciplinary team of financial market experts, accountants, lawyers, and economists to produce bimonthly reports on the accountability, transparency, and integrity of efforts carried out under the \$700 billion Troubled Asset Relief Program (TARP) created by the Stabilization Act. We also leveraged our internal resources, hired new staff, and coordinated with the accountability community to fulfill our Recovery Act mandates, which include bimonthly reporting on how selected states and localities are using Recovery Act funding over the next several years. Our longitudinal study of 16 states and certain localities within those jurisdictions as well as the District of Columbia covers about two-thirds of the Recovery Act funds administered by states and localities.

In concert with these additional expectations, we successfully carried out our fiduciary functions—which included two new funding streams provided by TARP and the Recovery Act—our new mandates, and our basic legislative responsibilities. For example, we again received from independent auditors an unqualified or “clean”

opinion on our financial statements for fiscal year 2009 and met or exceeded all 15 of our annual performance measures.

This level of performance could not have been achieved without the extraordinary efforts and support of our highly professional, diverse, and multidisciplinary staff. Their hard work and dedication throughout the past fiscal year made it possible for us to meet our legislative deadlines, both anticipated and unforeseen. Our people measures for fiscal year 2009 indicate that we are doing many of the right things to ensure that our staff have the training, work experiences, tools, and services they need to be productive in this very demanding environment. Also, we rated second on the 2009 list of best places to work in the federal government among large federal agencies, according to rankings released in fiscal year 2009 by the Partnership for Public Service and the Institute for the Study of Public Policy Implementation at American University.

But our work is not done. Like the nation, we must continue to address our internal management challenges—physical security, information security, and human capital—as they evolve. For example, in fiscal year 2009, we continued to focus on developing a more inclusive and diverse workplace by implementing and updating our 2008 Workforce Diversity Plan. We also reassessed our recruiting and hiring practices and began briefing managers on the Americans with Disabilities Act provisions and GAO's new reasonable accommodation process. In addition, we examined our performance appraisal process, surveyed all agency staff concerning their views of and experiences with the process, and implemented a standardized appraisal review process to ensure that all staff receive a fair and equitable assessment of their performance during annual performance reviews. These human capital issues and others constitute the primary focus of our agencywide management improvement efforts that we began in fiscal year 2009. Streamlining our processes and products is also another important part of our management improvement effort and should result in shorter testimony statements and reports in the coming months.

We continued to maintain a good working relationship with the employees' union, GAO Employees Organization, International Federation of Professional and Technical Engineers, Local 1921. GAO management meets regularly with union officers and GAO Workforce Relations staff as well as with the Employee Advisory Council and the Diversity Advisory Council to discuss ongoing and emerging issues.

In summary, fiscal year 2009 was a very fast-paced and demanding time for us, yet we succeeded at performing our mission and mandates and accomplishing the goals we set. We are committed to continuing our efforts to support the Congress and the taxpayers as the nation confronts the challenges ahead.



Gene L. Dodaro
Acting Comptroller General
of the United States



ABOUT GAO

Source: See Image Sources.

GAO is an independent, nonpartisan professional services agency in the legislative branch of the federal government. Commonly known as the audit and investigative arm of the Congress or the “congressional watchdog,” we examine how taxpayer dollars are spent and advise lawmakers and agency heads on ways to make government work better. As a legislative branch agency, we are exempt from many laws that apply to the executive branch agencies. However, we generally hold ourselves to the spirit of many of these laws, including 31 U.S.C. 3512 (c), (d) the Federal Managers Financial Integrity Act, the Government Performance and Results Act of 1993, and the Federal Financial Management Improvement Act of 1996 (FFMIA). Accordingly, our full performance and accountability report for fiscal year 2009 provides what we consider to be information that is at least equivalent to that supplied by executive branch agencies in their annual performance and accountability reports (see <http://www.gao.gov/products/GAO-10-234SP>).

We accomplish our mission by providing objective and reliable information and informed analysis to the Congress, to federal agencies, and to the public, and we recommend improvements, when appropriate, on a wide variety of issues. Three core values—accountability, integrity, and reliability—form the basis for all of our work, regardless of its origin. These are described on the inside front cover of this summary.

To accomplish our mission, we use a strategic planning and management process that is based on a hierarchy of four elements—strategic goals, strategic objectives, performance goals, and key efforts. Our strategic plan framework, shown in figure 1, outlines our four strategic goals and 21 strategic objectives that guided our work in fiscal year 2009. Our mission work is primarily aligned under the first three strategic goals, which span issues that are both domestic and international, affect the lives of all Americans, and influence the extent to which the federal government serves the nation’s current and future interests. (See fig. 2.) The fourth goal is our only internal one and is aimed at maximizing our productivity through investing in information technology (IT); ensuring the safety and security of our people, information, and assets; pursuing human capital transformation; and leveraging our knowledge and experience. For more information about the work we do in support of each strategic goal and our strategic planning and management process, see our strategic plan for

GAO's History

The Budget and Accounting Act of 1921 required the President to issue an annual federal budget and established GAO as an independent agency to investigate how federal dollars are spent. In the early years, we mainly audited vouchers, but after World War II we started to perform more comprehensive financial audits that examined the economy and efficiency of government operations. By the 1960s, GAO had begun to perform the type of work we are noted for today—program evaluation—which examines whether government programs are meeting their objectives.

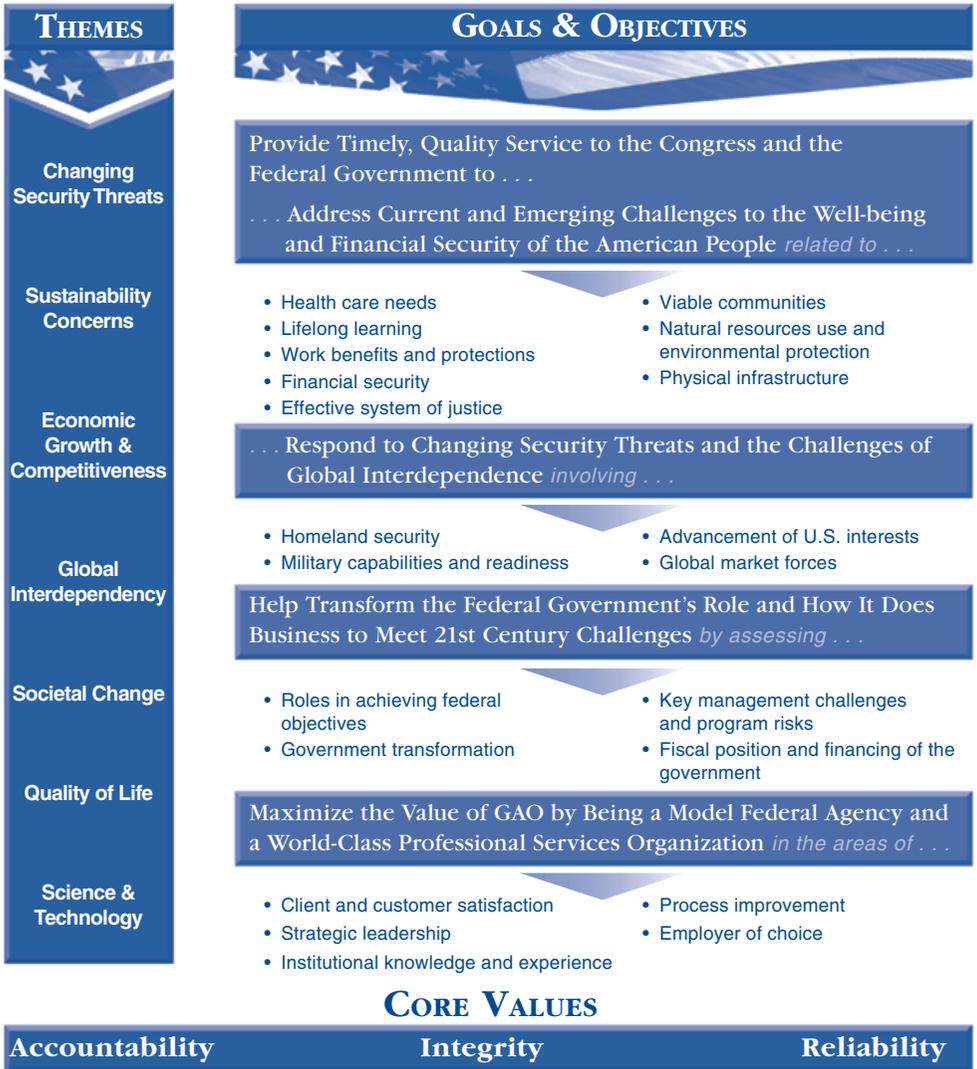
Figure 1: GAO's Strategic Plan Framework



SERVING THE CONGRESS AND THE NATION GAO'S STRATEGIC PLAN FRAMEWORK

MISSION

GAO exists to support the Congress in meeting its constitutional responsibilities and to help improve the performance and ensure the accountability of the federal government for the benefit of the American people.



Source: GAO.

GAO Strategic Plan 2007-2012

Figure 2:

HOW GAO ASSISTED THE NATION • FISCAL YEAR 2009

Strategic Goal 1

Provide timely, quality service to the Congress and the federal government to address current and emerging challenges to the well-being and financial security of the American people

- Highlighted weaknesses in the Food and Drug Administration's oversight of medical devices
- Helped to improve the health care provided to wounded soldiers returning home
- Investigated the death and abuse of children at public and private schools
- Recommended additional oversight and controls of voluntary workplace safety and health programs administered by some companies
- Helped to enhance management at the Pension Benefit Guaranty Corporation
- Helped to improve federal efforts to combat drug trafficking
- Identified ways the Department of Housing and Urban Development could promote energy efficiency and green building in federal public housing programs
- Informed the debate on hardrock mining reform
- Reported on the Environmental Protection Agency's reforms of its toxic chemical assessment process
- Informed the Congress about the U.S. Postal Service's deteriorating financial situation

Strategic Goal 2

Provide timely, quality service to the Congress and the federal government to respond to changing security threats and the challenges of global interdependence

- Recommended actions to improve the Department of Defense's (DOD) management of contractors in Iraq and Afghanistan
- Helped the Congress assess DOD's ability to provide trained and ready forces for military operations
- Recommended that the State Department develop outcome measures for its capacity-building program in Iraq
- Helped to improve DOD's accounting of weapons provided to Afghan security forces
- Helped to strengthen aviation security through improved passenger watch-list matching
- Developed a framework to help the Congress evaluate proposals for revamping the U.S. financial regulatory system
- Helped to assess the implementation of TARP
- Informed the Congress about weaknesses in lender data that limit regulators' ability to identify financial institutions at higher risk of discriminatory lending practices

Strategic Goal 3

Help transform the federal government's role and how it does business to meet 21st century challenges

- Helped to track how states and localities are using Recovery Act funds
- Strengthened federal planning and preparedness efforts for the influenza pandemic
- Helped DOD and the Department of Veterans Affairs better share electronic health records
- Identified shortcomings in the Department of Homeland Security's management of major acquisitions
- Tested the adequacy of the complaint intake process at the Department of Labor's Wage and Hour Division
- Helped to reduce governmentwide improper payments
- Recommended ways to reduce tax noncompliance

Strategic Goal 4

Maximize the value of GAO by being a model federal agency and a world-class professional services organization

- Mobilized staff quickly to conduct mandated oversight work and ensure accountability of the federal assistance available through the Recovery Act
- Contributed to enhancing the ability of the domestic accountability community to prevent fraud, waste, and abuse of federal funds
- Helped enhance international accountability organizations' capacity to implement strong professional standards by sponsoring training and participating in international forums

Source: GAO.

fiscal years 2007 through 2012, which is available on our Web site at <http://www.gao.gov/about/strategic.html>.

Throughout GAO, we maintain a workforce of highly trained professionals with degrees in many academic disciplines, including accounting, law, engineering, public and business administration, economics, and the social and physical sciences. About three-quarters of our approximately 3,100 employees are based at our headquarters in Washington, D.C.; the rest are deployed in 11 field offices across the country (see fig. 3). Staff in these field offices are aligned with our research, audit, investigative, and evaluation teams and perform work in tandem with our headquarters staff in support of our external strategic goals.

Figure 3: GAO's Office Locations



Source: See Image Sources.

GAO's Performance

In fiscal year 2009, we monitored how well we performed our work and supported our staff using 15 agencywide annual performance measures. The results of our efforts are reflected in our solid performance in fiscal year 2009—we met or exceeded all of the agencywide performance targets we set for each of these measures (see table 1). We exceeded our financial benefits target of \$42 billion for the fiscal year by \$1 billion. This represents a \$80 return on every dollar the Congress invested in us. In addition, we exceeded our target of 1,200 nonfinancial benefits by more than 100 benefits. We also met our target for past recommendations implemented and exceeded the target for new products with recommendations by 8 percentage points. We slightly exceeded our target of 200 hearings at which we were asked to testify and met the target for delivering our products and testimonies to our clients in a timely manner. We also exceeded our annual targets for all seven of our people measures—our highest performance on these measures over the last 5 fiscal years.

Table 1: Agencywide Summary of Annual Measures and Targets

Performance measure	2005 actual	2006 actual	2007 actual	2008 actual	2009 target	2009 actual	Met/ not met	2010 target
Results								
Financial benefits (dollars in billions)	\$39.6	\$51.0	\$45.9	\$58.1	\$42.0	\$43.0	Met	\$42.0
Nonfinancial benefits	1,409	1,342	1,354	1,398	1,200	1,315	Met	1,200
Past recommendations implemented	85%	82%	82%	83%	80%	80%	Met	80%
New products with recommendations	63%	65%	66%	66%	60%	68%	Met	60%
Client								
Testimonies	179	240	276	298 ^a	200	203	Met	220
Timeliness ^b	92%	93%	95%	95%	95%	95%	Met	95%
People								
New hire rate	94%	94%	96%	96%	95%	99%	Met	95%
Retention rate								
With retirements	90%	90%	90%	90%	90%	94%	Met	90%
Without retirements	94%	94%	94%	93%	94%	96%	Met	94%
Staff development ^{c,d}		76%	76%	77%	76%	79%	Met	76%
	72%							
Staff utilization ^{c,e}	75%	75%	73%	75%	75%	78%	Met	75%
Effective leadership by supervisors ^{c,f}	80%	79%	79%	81%	80%	83%	Met	80%
Organizational climate ^c	76%	73%	74%	77%	75%	79%	Met	75%
Internal operations^g								
Help get job done	4.1	4.1	4.05	4.0	4.0	N/A	N/A	4.0
Quality of work life	3.98	4.0	3.98	4.01	4.0	N/A	N/A	4.0

Source: GAO.

Note: Information explaining all of the measures included in this table appears in the Data Quality and Program Evaluations section in part II of our full fiscal year 2009 performance and accountability report.

^aIn fiscal year 2008, we inadvertently reported six additional hearings. This entry reflects the correct total.

^bThe timeliness measure is based on one question on a form sent out to selected clients. The response rate for the form in fiscal year 2009 is 28 percent, and 96 percent of the clients who responded answered this question. The percentage shown in the table represents the percentage of respondents who answered favorably to this question on the form.

^cThis measure is derived from our annual agencywide employee feedback survey. From the staff who expressed an opinion, we calculated the percentage of those who selected favorable responses to the related survey questions. Responses of "no basis to judge/not applicable"

or "no answer" were excluded from the calculation. While including these responses in the calculation would result in a different percentage, our method of calculation is an acceptable survey practice, and we believe it produces a better and more valid measure because it represents only those employees who have an opinion on the questions.

^dBeginning in fiscal year 2006 we changed the way that the staff development people measure was calculated. Specifically, we dropped one question regarding computer-based training because we felt such training was a significant part of (and therefore included in) the other questions the survey asked regarding training. We also modified a question on internal training and changed the scale of possible responses to that question. We show the fiscal year 2005 data on a separate line to indicate that those data are not comparable to the data beginning in fiscal year 2006.

^eOur employee feedback survey asks staff how often the following occurred in the last 12 months: (1) my job made good use of my skills, (2) GAO provided me with opportunities to do challenging work, and (3) in general, I was utilized effectively.

^fIn fiscal year 2009 we changed the name of this measure from "Leadership" to its current nomenclature to clarify that the measure reflects employee satisfaction with their immediate supervisor's leadership.

^gFor our internal operations measures, we will report actual data for fiscal year 2009 once data from our November 2009 internal customer satisfaction survey have been analyzed. N/A indicates that the data are not available yet.

Concerning our two internal operations measures, we will assess our performance related to how well our internal administrative services (e.g., computer support, mail service, and Internet service) help employees get their jobs done or improve employees' quality of work life once data from our November 2009 annual customer satisfaction survey have been analyzed. The survey asked staff to rank the importance of each service to them and indicate their satisfaction with it on a scale from 1 to 5. These measures are directly related to our goal 4 strategic objectives of continuously enhancing our business and management processes and becoming a professional services employer of choice. There will always be a lag in reporting on these measures because our customer feedback survey is distributed after we issue our full performance and accountability report. In fiscal year 2008, we met our target of 4.0 (a composite score based on employees' responses from an internal survey) for our measure help get the job done and exceeded our target for our quality of work life measure. These scores indicate that our employees were satisfied with the internal administrative services they used during their workday.

Results Measures

Focusing on outcomes and the efficiency of the processes needed to achieve them is fundamental to accomplishing our mission. The following four annual measures indicate that we have fulfilled our mission and delivered results that benefit the nation.

Financial Benefits and Nonfinancial Benefits

We describe many of the results produced by our work as either financial or nonfinancial benefits. Both types of benefits result from our efforts to provide information to the Congress that helped to (1) change laws and regulations, (2) improve services to the public, and (3) promote sound agency and governmentwide management. In many cases, the benefits we claimed in fiscal year 2009 are based on work we did in past years because it often takes the Congress and agencies time to implement our recommendations or to act on our findings.

Financial Benefits

Our findings and recommendations produce measurable financial benefits for the federal government after the Congress acts on or agencies implement them and the

funds are made available to reduce government expenditures or are reallocated to other areas. The monetary effect realized can be the result of

- changes in business operations and activities;
- the restructuring of federal programs; or
- modifications to entitlements, taxes, or user fees.

Financial benefits result if, for example, the Congress reduces the annual cost of operating a federal program, lessens the cost of a multiyear program or entitlement, or reallocates funds to other areas. Financial benefits could also result from actions agencies take in response to our recommendations that improve federal services to the public or government processes or management.

Financial benefits included in our performance measures are net benefits—that is, estimates of financial benefits that have been reduced by the estimated costs associated with taking the action that we recommended. We convert all estimates involving past and future years to their net present value and use actual dollars to represent estimates involving only the current year.

To document financial benefits, our staff complete reports documenting accomplishments that are linked to specific recommendations or actions. Each accomplishment report for financial benefits is documented and reviewed by (1) a GAO staff member not involved in the work and (2) a senior executive in charge of the work. During the past fiscal year, the GAO Inspector General (IG) performed an independent review of all financial accomplishments over \$1 billion.

In fiscal year 2009, our work generated about \$43 billion in financial benefits (see table 1). We slightly exceeded our target by 2 percent due to several accomplishments with multiyear effects. Figure 4 briefly describes the types of financial benefits we documented in fiscal year 2009. Table 2 lists several of our major financial benefits for fiscal year 2009.

Figure 4: Types of Financial Benefits Recorded in Fiscal Year 2009 from Our Work

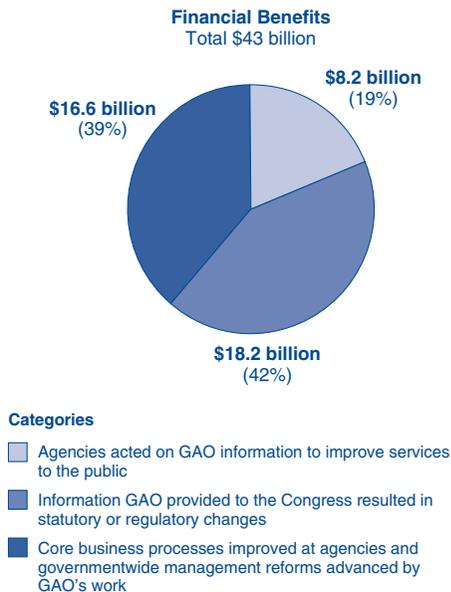


Table 2: GAO's Selected Major Financial Benefits Reported in Fiscal Year 2009

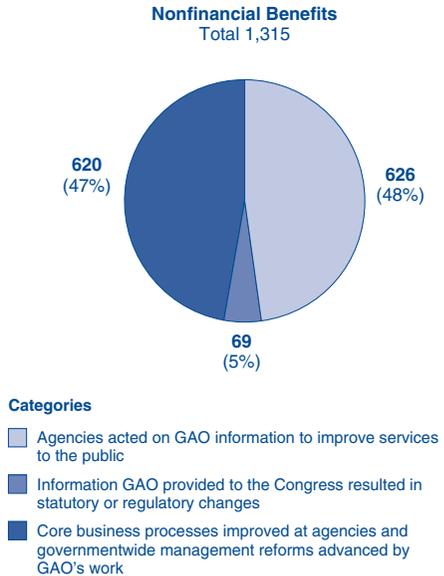
Description	Amount (dollars in billions)
<p>In February 2005, we reported that the General Services Administration's (GSA) Multiple Award Schedules program, designed to take advantage of the federal government's significant aggregate buying power and to provide a simplified method for procuring commonly used goods and services, had decreased dramatically in pre-award audits. The report highlighted the importance of pre-award audits to ensure that contractors were offering their best price. As a result of our work, GSA and its Inspector General hired additional staff to improve and increase the use of pre-award audits resulting in a cost avoidance of \$3.66 billion or about \$3.97 billion in net present value.</p>	\$3.97
<p>We recommended that the Federal Housing Administration (FHA) take a number of steps to mitigate the risks associated with seller-funded down payment assistance and noted that such loans contributed to FHA's deteriorating financial performance because of their substantially higher delinquency rate. On October 1, 2008, the Housing and Economic Recovery Act of 2008 became effective and prohibited seller-funded down payment assistance. The estimated financial benefit associated with this provision is about \$2.89 billion.</p>	\$2.89
<p>We recommended that the Centers for Medicare & Medicaid Services (CMS) target its oversight resources of Medicaid financial management to areas most vulnerable to improper payments and increase oversight of high-risk areas. In response, CMS determined that almost \$1.3 billion in inappropriate claims for federal Medicaid payments was avoided in fiscal year 2008 as a result of the funding specialists' proactive work with states to identify and resolve potential issues before states filed potentially problematic claims.</p>	\$1.27
<p>In several reports on the Department of State's (State) overseas real estate, we identified millions of dollars in unneeded overseas real estate, inaccuracies in its inventory database, and failures to sell several of the properties. State agreed to improve the accuracy of its property inventory and make greater efforts to expedite the sale of unneeded property and reported that it sold 34 properties from the second quarter of fiscal year 2006 through the third quarter of fiscal year 2007.</p>	\$0.56

Source: GAO.

Nonfinancial Benefits

Many of the benefits that result from our work cannot be measured in dollar terms. During fiscal year 2009, we recorded a total of 1,315 nonfinancial benefits (see table 1). We exceeded our target by almost 10 percent largely because of a number of accomplishments we documented that related to the nation's homeland security efforts, such as border security and immigration enforcement, and weapon systems acquisition programs. Figure 5 briefly describes the types of nonfinancial benefits we documented in fiscal year 2009. Table 3 provides some examples of the nonfinancial benefits we claimed as accomplishments in fiscal year 2009.

Figure 5: Types of Nonfinancial Benefits Documented in Fiscal Year 2009 from Our Work



Source: GAO.

Table 3: Selected GAO Nonfinancial Benefits Reported in Fiscal Year 2009

...that helped to change laws
Weapon Systems Acquisition Reform Act of 2009, Pub. L. No. 111-23 <ul style="list-style-type: none"> Enhanced oversight of major weapon systems development and cost estimates.
American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5 <ul style="list-style-type: none"> Improved access to benefits for workers who lose their jobs.
William Wilberforce Trafficking Victims Protection Reauthorization Act of 2008, Pub. L. No. 110-457 <ul style="list-style-type: none"> Strengthened the process for investigating alleged household worker abuse by foreign diplomats.
Broadband Data Improvement Act, Pub. L. No. 110-385 <ul style="list-style-type: none"> Improved data about Internet services on tribal lands.
...that helped to improve services to the public
<ul style="list-style-type: none"> Strengthened the integrity of the employment verification process used by millions of employers. Improved DOD's Sexual Assault Prevention and Response Program. Enhanced federal efforts to combat drug trafficking.
...that helped to promote sound agency and governmentwide management
<ul style="list-style-type: none"> Strengthened planning and preparedness for an influenza pandemic. Improved governmentwide sharing of contractor past performance information. Identified federal employees involved in transit benefit fraud.

Source: GAO.

Past Recommendations Implemented

One way we measure our effect on improving the government's accountability, operations, and services is by tracking the percentage of recommendations that we made 4 years ago that have since been implemented by executive branch agencies and the Congress. At the end of fiscal year 2009, 80 percent of the recommendations we made in fiscal year 2005 had been implemented (see table 1). Putting these recommendations into practice generates tangible benefits for the nation.

New Products Containing Recommendations

In fiscal year 2009, about 68 percent of the 576 written products we issued (excluding testimonies) contained recommendations (see table 1). We track the percentage of new products with recommendations because we want to encourage staff to develop recommendations that when implemented, produce financial and nonfinancial benefits for the nation. Our target is 60 percent because we recognize that the Congress and federal agencies often find our informational reports just as useful as those that contain recommendations. Our informational reports have the same analytical rigor and meet the same quality standards as those with recommendations and, similarly, can help to bring about significant financial and nonfinancial benefits. Hence, this measure allows us ample leeway to respond to requests that result in reports without recommendations.

Client Measures

To fulfill the Congress's information needs, we strive to deliver the results of our work orally as well as in writing at a time agreed upon with our client.

Testimonies

Our clients often invite us to testify on our current and past work when it addresses issues that congressional committees are examining through the hearing process. During fiscal year 2009, experts from our staff testified at 203 congressional hearings (see table 1) covering a wide range of complex issues, slightly exceeding our target of 200 hearings. (See fig. 17 in our full report for a selected list of issues we testified on in fiscal year 2009 by strategic goal.) About 70 of the hearings at which our senior executives testified were related to high-risk areas and programs, which we discuss on page 16. The Congress asked our executives to testify in fiscal year 2009 more than 15 times on homeland security issues; more than 10 times each on climate change and Iraq, Afghanistan, and Pakistan; and 8 times on military and veterans' health care and disability benefits.

Timeliness

To be useful to the Congress, our products must be available when our clients need them. We outreach directly to our clients through several means, including the use of an electronic feedback form. We use the results of our client feedback form as a primary source and barometer for whether we are getting our products to our congressional clients when they need the information. In fiscal year 2009, of the forms returned to us, 96 percent of the congressional staff responding answered the question on timeliness. In fiscal year 2009, we met our timeliness target of 95 percent (see table 1).

People Measures

Our highly professional, multidisciplinary, and diverse staff were critical to the level of performance we demonstrated in fiscal year 2009. Our ability to hire, develop, retain, and lead staff is a key factor to fulfilling our mission of serving the Congress and the American people.

In fiscal year 2009, we exceeded all seven of our people measures. These measures are directly linked to our goal 4 strategic objective of becoming a professional services employer of choice.

New Hire Rate

Our new hire rate is the ratio of the number of people hired to the number we planned to hire. Annually, we develop a workforce plan that takes into account strategic goals; projected workload changes; and other changes, such as retirements, other attrition, promotions, and skill gaps. The workforce plan for the upcoming year specifies the number of planned hires. In fiscal year 2009, our adjusted plan was to hire 345 staff. We were able to bring on board 340 staff by year-end, achieving a 99 percent new hire rate (see table 1) as a result of an aggressive and structured recruitment strategy focused on meeting our current workload demands.

Retention Rate

We continuously strive to make GAO a place where people want to work. Once we have made an investment in hiring and training people, we would like them to stay with us. This measure is one indicator of whether we are attaining this objective. We calculate this measure by taking 100 percent minus the attrition rate, where attrition rate is defined as the number of separations divided by the average onboard strength. We calculate this measure with and without retirements. We exceeded the 90 percent target rate for overall retention (with retirements) by 4 percentage points in fiscal year 2009. Similarly, for retention without retirements, we exceeded the target of 94 percent in fiscal year 2009 by 2 percentage points (see table 1).

Staff Development and Utilization, Effective Leadership by Supervisors, and Organizational Climate

One way that we measure how well we are supporting our staff and providing an environment for professional growth and improvement is through our annual employee feedback survey. Through the survey, we encourage our staff to indicate what they think about our overall operations, work environment, and organizational culture and how they rate their immediate supervisors on key aspects of their leadership styles.

In fiscal year 2009 about 74 percent of our employees completed the survey, and we exceeded all four targets. The organizational climate measure showed the greatest increase among these four measures, exceeding our fiscal year 2009 target by 4 percentage points and our actual performance last fiscal year by 2 percentage points. In fact, our fiscal year 2009 performance on all of these measures was the highest since fiscal year 2005 (see table 1).

Internal Operations Measures

Our mission and people are supported by our internal administrative services, including information management, facility management, knowledge services, human capital, financial management, and other services. To assess our performance related to how well our internal administrative services help employees get their jobs done or improve employees' quality of work life, we use information from our annual customer satisfaction survey to set targets and assess our performance for both of these measures. Our internal operations measures are directly related to our goal 4 strategic objectives of continuously enhancing our business and management processes and becoming a professional services employer of choice. We will report the results from our November 2009 survey once the data have been analyzed.

GAO's High-Risk Program

Since 1990, our high-risk program has highlighted long-standing challenges facing the federal government. Increasingly, the program has focused on those major programs and operations that are in urgent need of broad-based transformation and congressional as well as executive branch action to ensure that our national government functions in the most economical, efficient, and effective manner possible. Our latest regular update, released in January 2009, highlights 30 troubled areas across government. In July 2009, we added the U.S. Postal Service's financial condition to the list because the service urgently needs to restructure to address its current and long-term financial viability. This year we also determined that sufficient progress was made to merit removing the high-risk designation from one area—the Federal Aviation Administration's air traffic control modernization.

Issued to coincide with the start of each new Congress, our high-risk updates have helped sustain attention from members of

the Congress who are responsible for oversight and from executive branch officials who are accountable for performance. Our focus on high-risk problems contributed to the Congress enacting a series of governmentwide reforms to address critical human capital challenges, strengthen financial management, improve IT practices, and instill a more results-oriented government. Overall, our high-risk program has served to identify and help resolve serious weaknesses in areas that involve substantial resources and provide critical services to the public.

To learn more about our work on the high-risk areas or to download our January 2009 high-risk update in full, go to <http://www.gao.gov/highrisk/risks/index.php>.

Our high-risk list work in fiscal year 2009:

- 150 reports
- 71 testimonies
- \$25.7 billion in financial benefits

The Troubled Asset Relief Program

On October 3, 2008, the Congress assigned GAO important responsibilities in the Stabilization Act related to TARP, the \$700 billion program designed to help the nation deal with its serious financial and economic problems. Our work monitoring

TARP involved examining (1) TARP's performance in meeting the purposes of the act; (2) the program's financial condition and internal controls; (3) the characteristics of both asset purchases and the disposition of assets acquired; (4) the program's efficiency in using the funds appropriated; (5) TARP's compliance with applicable laws and regulations; (6) efforts to prevent, identify, and minimize conflicts of interest of those involved in TARP's operations; and (7) the efficacy of contracting procedures.

We are responsible for submitting reports to the Congress at least every 60 days regarding findings in these areas, and by the end of fiscal year 2009 we had issued over 15 products related to TARP, including 7 60-day reports, with over 30 recommendations. We were also given responsibility for auditing the annual financial statements of the entity within the Department of the Treasury that implements TARP (see <http://www.gao.gov/docsearch/featured/financialmarketsandhousing.html>).

The American Recovery and Reinvestment Act of 2009

The \$787 billion Recovery Act is intended to address the nation's most serious economic crisis since the Great Depression. The law, passed in February 2009, contains 12 mandates for GAO, including requirements to conduct bimonthly reviews of how selected states and localities are using Recovery Act funds and to issue subsequent reports based on these reviews. We are also required to report quarterly on recipient reports on job creation and retention under the act.

These bimonthly reports are based on our longitudinal study of 16 states and certain localities within those jurisdictions as well as the District of Columbia that covers about two-thirds of the Recovery Act funds administered by states and localities. In these reviews, we made a number of recommendations, primarily to the Office of Management and Budget (OMB). In response, OMB has already issued guidance to federal agencies and state and local governments on how to track and report on the use and impact of Recovery Act funds. By the close of fiscal year 2009, we had issued three bimonthly reports and a number of other products.

Because of the high level of public interest in the Recovery Act, we established a separate page on our external Web site devoted to our work on Recovery Act mandates. For more information on our Recovery Act work, go to <http://www.gao.gov/recovery>. Our FraudNet also put out a special call for the public to report allegations of fraud, waste, abuse, and mismanagement in the use of Recovery Act funds (see <http://www.gao.gov/press/fraudnet2009mar30.pdf>).

Managing Our Resources

Resources Used to Achieve Our Fiscal Year 2009 Performance Goals

Our financial statements for fiscal year 2009 received an unqualified opinion from an independent auditor, Clifton Gunderson, LLP. The auditor found our internal controls to be effective—which means that no material weaknesses were identified—

and reported that we substantially complied with the requirements for financial systems in FFMIA. In addition, the auditor found no instances of noncompliance with the laws or regulations in the areas tested. Table 4 summarizes key data. (To see our financial statements and financial statement notes, see part III of our full performance and accountability report for fiscal year 2009.)

Table 4: GAO's Financial Highlights: Resource Information (Dollars in millions)

	Fiscal year 2009	Fiscal year 2008
Total budgetary resources ^a	\$580.6	\$519.0
Total outlays ^a	\$539.9	\$500.4
Net cost of operations		
Goal 1: Well-being and financial security of the American people	\$191.3	\$201.2
Goal 2: Changing security threats and globalization challenges	168.4	161.1
Goal 3: Transforming the federal government's role	177.1	150.6
Goal 4: Maximizing the value of GAO	27.7	22.6
Less reimbursable services not attributable to goals	(5.7)	(5.9)
Total net cost of operations^a	\$558.8	\$529.6
Actual full-time equivalents (FTEs)	3,204	3,081

Source: GAO.

^aThe net cost of operations figures include nonbudgetary items, such as imputed pension and depreciation costs, which are not included in the figures for total budgetary resources or total outlays.

We focus most of our financial activity on the execution of our congressionally approved budget with most of our resources devoted to the human capital needed for our mission. In fiscal year 2009, our budgetary resources included new appropriations of \$556 million, which included \$25 million available through September 2010, as provided by the Recovery Act. In fiscal year 2009, we hired 74 re-employed annuitants and other staff under temporary appointments to supplement existing staff conducting the reviews and to meet the bimonthly reporting requirements under the Recovery Act at a cost of \$4.2 million for staffing and related travel for the 6-month period ending September 30, 2009. Approximately \$20.8 million remains available to continue these efforts in fiscal year 2010.

Overall, our net costs of operations increased by \$29 million in fiscal year 2009, primarily because of increases in salaries and benefits. Expenses for salaries and related benefits accounted for 79 and 78 percent of our net cost of operations in fiscal years 2009 and 2008, respectively. The increase in operating costs reflects, in part, a combination of new hires for TARP and Recovery Act work and a lower agencywide

attrition rate in fiscal year 2009. Figure 6 shows how our fiscal year 2009 costs break down by category.

We report net cost of operations according to our four strategic goals, consistent with our strategic plan. All four of our strategic goals show sizable shifts in costs in fiscal year 2009. The change in costs for goals 1, 2, and 3 can be explained largely by our efforts on both TARP and the Recovery Act efforts begun this fiscal year. As a result of

these efforts, experienced personnel resources were diverted from our goal 1 (Well-being and financial security of the American people) efforts, which shows a net cost decrease, to assist in goal 2 (Changing security threats and globalization challenges) and goal 3 (Transforming the federal government's role). These personnel, in addition to the new hires previously discussed, contributed to the increases seen in both goals 2 and 3, which include TARP and Recovery Act efforts. The increase in net costs of goal 4 (Maximizing the value of GAO) reflects new technology-related projects, including developing our enterprise architecture, improving engagement system support, and beginning the process of modernizing our human capital information systems.

Our total assets were \$136 million, consisting mostly of property and equipment and funds with the U.S. Treasury. Total liabilities of \$111 million were composed largely of employees' accrued annual leave, amounts owed to other government agencies, workers' compensation, and employees' salaries and benefits.

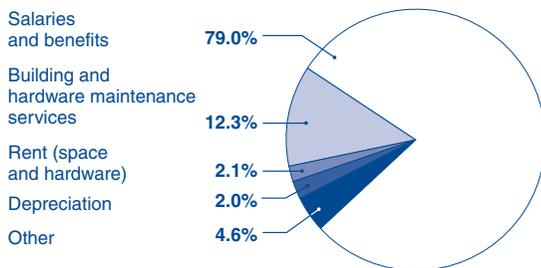
Financial Systems and Internal Controls

We recognize the importance of strong financial systems and internal controls to ensure our accountability, integrity, and reliability. To achieve a high level of quality, management maintains a quality control program and seeks advice and evaluation from both internal and external sources.

We complied with the spirit and intent of Appendix A, OMB Circular A-123, *Management's Responsibility for Internal Control*, which provides guidance for agencies' assessments of internal control over financial reporting. We performed this assessment by identifying, analyzing, and testing internal controls for key business processes. Based on the results of the assessment, we have reasonable assurance that internal control over financial reporting, as of September 30, 2009, was operating effectively and that no material control weaknesses exist in the design or operation of the internal controls over financial reporting.

Figure 6: Use of Fiscal Year 2009 Funds by Category

Percentage of total net costs



Source: GAO.

GAO's IG also conducts audits and investigations that are internally focused. The IG independently tested our compliance with procedures related to several of our performance measures—this is done on a rotating basis. (These actions are specifically identified in table 16 beginning on page 79 in our full performance and accountability report for fiscal year 2009.) The IG reported no material weaknesses.

In addition, our Audit Advisory Committee assists the Comptroller General in overseeing the effectiveness of our financial reporting and audit processes, internal controls over financial operations, and processes that ensure compliance with laws and regulations relevant to our financial operations. The committee's report appears in part III of our full performance and accountability report on page 97.

Planned Resources to Achieve Our Fiscal Year 2010 Performance Goals

For fiscal year 2010, we received an appropriation of \$556.8 million—an increase of 4.9 percent over fiscal year 2009—and authorization to use \$15.2 million in offsetting collections, including new authority to seek and retain reimbursements for audits of the financial statements of the Internal Revenue Service and the Schedule of Federal Debt.

Our fiscal year 2010 budget will be used to further strengthen our capacity to provide timely support to the Congress in confronting the difficult challenges facing the nation. We will also continue mandated work required by the Recovery Act and TARP. With the \$21 million in unobligated balances available from the Recovery Act appropriation and \$11.3 million in anticipated reimbursements for TARP, GAO's total budget authority in fiscal year 2010 is \$604.4 million. Table 5 provides an overview of our staffing FTE and monetary resources by strategic goal.

Table 5: Fiscal Year 2010 Budgetary Resources by Strategic Goal

Strategic goal	FTEs	Amount (dollars in millions)
Goal 1: Well-being and financial security of the American people	1,103	\$195.1
Goal 2: Changing security threats and globalization challenges	1,053	186.2
Goal 3: Transforming the federal government's role	1,147	202.8
Goal 4: Maximizing the value of GAO	115	20.3
Total	3,418	\$604.4

Source: GAO.

Our fiscal year 2010 budget supports our strategic goals—including work related to the nation's financial and housing market crisis as well as other emerging issues—by allowing us to increase our staff capacity to meet congressional demands, address human capital challenges and components, and continue progress on planned IT improvements that will enhance the productivity and effectiveness of our staff.

Internal Management Challenges and Mitigating External Factors That Could Affect Our Performance

At GAO, management challenges are identified by the Comptroller General, the Executive Committee, and the agency's senior executives through the agency's strategic planning, management, and budgeting processes. Each year, we ask our IG to examine management's assessment of the challenges and the agency's progress in addressing them.

For fiscal year 2009, we continued to address three management challenges—physical security, information security, and human capital. We anticipate that we will continue to need to address all three challenges in future years because they are evolving and will require us to continually identify ways to adapt and improve.

Physical Security Challenge

To strengthen our ability to protect our people and our assets, we must constantly assess our physical security profile and continuity of operations programs vis-à-vis the domestic and international climate. During fiscal year 2009, we

- strengthened our continuity of operations program by documenting policy and program requirements, and further developed a number of new continuity components, including a command and control team, an evacuation/shelter in place team, and an IT contingency team to handle IT failures;
- examined the effectiveness of recent improvements implemented to address vulnerabilities identified through an independent security assessment and developed recommendations for future enhancements;
- strengthened our emergency readiness in headquarters through continuing training, exercises, and drills;
- began upgrading electronic security systems in our field offices and conducted an assessment for integrating field office electronic security systems into headquarters' system; and
- initiated security reviews on employees whose investigations are over 15 years old to meet Homeland Security Presidential Directive 12 requirements.

Information Security Challenge

Given the constantly evolving nature of threats to information and information system assets, information security will continue to be a management challenge for us and all government and private sector entities in the foreseeable future. Our overall goal is to ensure that information protection requirements extend across the life cycle of documentation from data collection, report production, data transmission, and storage to the eventual archiving and disposal of data. In fiscal year 2009, we

- conducted security inspections at headquarters and field offices to identify and address information security trends and weaknesses and inform our security education and awareness programs;
- increased our change management and configuration management capabilities by automating the monitoring of systems for unauthorized internal changes;
- upgraded our network monitoring capability to better detect unauthorized intrusions (i.e., external threats) and monitor changes in our information system assets; and
- deployed secure desktop configurations, including encryption, to protect data on our laptop computers and other mobile media, such as USB flash drives.

Human Capital Challenge

We depend on a talented and diverse, high-performing, knowledge-based workforce to accomplish our work and carry out our mission in support of the Congress. At the same time, the federal government faces new and complex challenges in the 21st century. To enable us to meet these challenges, we continue to build on our previous human capital management efforts, identifying and implementing improvements and pursuing new initiatives to promote and maintain a work environment that is fair, unbiased, and inclusive, as well as one that offers opportunities for all employees to realize their full potential.

During fiscal year 2009, we

- completed or initiated most actions in our 2008 Workforce Diversity Plan, such as expanding our one-to-one mentoring program, issuing an Equal Employment Opportunity statement, establishing a Special Assistant for Diversity Issues to the Acting Comptroller General, providing sexual harassment workshops, briefing managers on our reasonable accommodations process, and holding facilitated discussions on race with a majority of our staff;
- performed a comprehensive evaluation of our performance appraisal system that included analysis of past feedback on the system, interviews, focus groups, an agencywide survey, and a review of findings from the 2008 African American Performance Assessment Study to address concerns identified by internal stakeholders and the Ivy Planning Group, and developed short- and long-term recommendations for improvements that are being vetted with stakeholders;
- enhanced our leadership training program to help supervisors provide feedback to their staff and receive feedback on themselves via a 360-degree feedback tool; and
- completed an interim Human Capital Strategic Plan that establishes near-term areas of concentration, including recruiting a diverse workforce, enhancing employee engagement, and leveraging data and technology solutions to improve our human capital service delivery.

For more information about all of our management challenges, see pages 55 to 60 in our full performance and accountability report for fiscal year 2009.

Mitigating External Factors

Several external factors could affect the achievement of our performance goals, including the amount of resources we receive, shifts in the content and volume of our work, and national and international developments. Limitations imposed on our work by other organizations or limitations on the ability of other federal agencies to make the improvements we recommend are additional factors that could affect the achievement of our goals.

As the Congress focuses on known challenges facing the nation and responds to unforeseen events, the mix of work we are asked to undertake may change, necessitating that we modify the resources allocated for some strategic objectives and performance goals.

Congressional demand for our analysis and advice is strong. In fiscal year 2009, we received over 900 requests and mandates. The number of new congressional mandates, our highest-priority work, increased from 75 in fiscal year 2007 to 131 in fiscal year 2009. Moreover, in fiscal year 2009 we devoted almost one-third of our audit resources to mandates.

Federal funding and budget constraints could also affect our ability to serve the Congress and meet our performance targets. As we stated previously, almost 80 percent of our budget is composed of people-related costs, and any serious budget situation will have an impact on our staffing and human capital policies and practices.

Another external factor that affects our ability to serve the Congress is the extent to which we can obtain access to agency information. This access to information plays an essential role in our ability to report in a timely manner on issues of importance to the Congress and the American people. While we generally receive very good cooperation in response to our requests for information, over time GAO has experienced some access issues at certain departments and agencies. We actively pursue access issues as they arise and are engaged in discussions and efforts across the executive branch to enhance our access to information. Legislation pending in the House—the Government Accountability Office Improvement Act of 2009, H.R. 2646—would confirm certain aspects of our access rights, refuting agency interpretations that restrict GAO's access in particular circumstances. We appreciate the interest of the Congress in helping to ensure that we obtain access to information and the efforts by agencies to cooperate with our requests. (A more detailed discussion about this issue appears on pages 61 and 62 in our full performance and accountability report for fiscal year 2009.)

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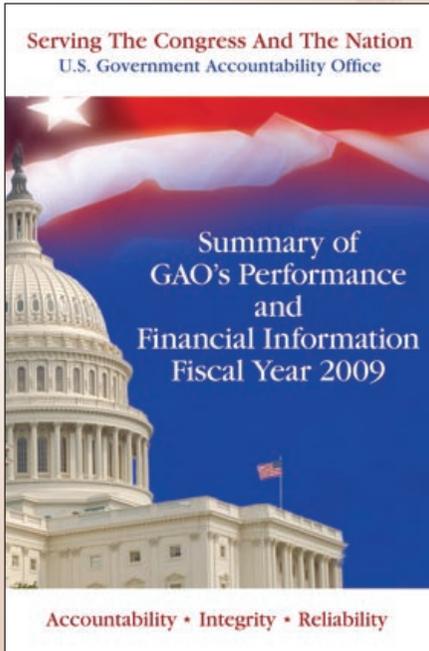
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