July 29, 2011

The Honorable Mary Landrieu  
Chairman  
The Honorable Dan Coats  
Ranking Member  
Subcommittee on Homeland Security  
Committee on Appropriations  
United States Senate  

The Honorable Robert B. Aderholt  
Chairman  
The Honorable David E. Price  
Ranking Member  
Subcommittee on Homeland Security  
Committee on Appropriations  
House of Representatives  

Subject: FEMA and the Corps Have Taken Steps to Establish a Task Force, but FEMA Has Not Assessed the Costs of Collecting and Reporting All Levee-Related Concerns  

Recent catastrophic flooding in Arkansas, Louisiana, Mississippi, Missouri, and Tennessee caused levee breaches and forced mandatory evacuations; while record flooding along the Mississippi and lower Ohio River valleys prompted the U.S. Army Corps of Engineers (Corps) to rupture the Bird’s Point-New Madrid Levee, resulting in the flooding of more than 130,000 acres of Missouri farmland. The destruction is estimated to have caused hundreds of millions in property damages. These events underscore the importance of the nation’s levee system and the role federal agencies play in assessing levee integrity and assisting communities in the aftermath of levee failure.  

Levees are found in approximately 22 percent of U.S. counties, where almost half of the U.S. population resides and are, for the most part, owned and maintained by the locality in which they are located. The Federal Emergency Management Agency (FEMA), a component of the Department of Homeland Security (DHS), is responsible for mapping flood-prone areas across the country and issuing levee accreditations for the purposes of the National Flood Insurance Program (NFIP). Under the NFIP regulations, FEMA requires that levee owners or community officials seeking to demonstrate the flood protection provided by a levee submit an engineering
certification indicating that the levee complies with certain criteria.\(^1\) Flood insurance purchase is mandatory for all federally backed mortgages for properties FEMA designates as being located in a special flood hazard area, which are those areas that have an estimated 1 percent annual chance of flooding. If a levee receives accreditation from FEMA, homeowners who reside in the area protected by the levee are not subject to the federal requirement to purchase flood insurance, but still retain the option to purchase flood insurance. Based upon the estimated flood risk reflected in FEMA’s maps, FEMA makes flood insurance available to property owners in the 21,361 communities that participate in the NFIP.

The Corps is responsible for much of the federal construction of flood control and storm protection infrastructure. The Corps participates in the planning and construction of flood damage reduction projects, such as levees and floodwalls, to reduce damages from flood hazards, and shares the cost of these projects with the project sponsors. In certain limited situations, the Corps may assist in providing the engineering data that the levee owners submit to FEMA for accreditation purposes. However, in most cases the local sponsor has responsibility for operating and maintaining the levees, and there are limitations to federal actions available to assist locally operated levees, including constraints on federal funding for levee operation and maintenance. Among its other responsibilities, the Office of Management and Budget (OMB), as a component of the Executive Office of the President, provides oversight of federal agencies’ performance, including overseeing FEMA and the Corps’ efforts related to evaluation and accreditation.

As the result of its Map Modernization effort that began in fiscal year 2003, FEMA began an intensive remapping effort of its map inventory, including areas that contain levees. This remapping effort required communities and levee owners to validate that they met FEMA’s accreditation requirements. While these requirements have been in place since 1968, levee owners have expressed difficulty in obtaining and paying for accreditation or re-accreditation and communities have communicated concerns to FEMA about the levee accreditation process. In July 2010, the President signed the Supplemental Appropriations Act, 2010.\(^2\) Language in the Senate committee report accompanying the appropriations act directed FEMA to establish an interagency task force with the Corps and OMB, to track, address and, where possible, resolve concerns stemming from FEMA mapping efforts in communities with issues related to flood control infrastructure, including levees.\(^3\) The report also directed the task force to report quarterly to Congress with a list of contacts made by a community official to FEMA or the Corps, including the date of each contact; a brief summary of the community official’s concern; a determination of which governmental entity is legally responsible for the maintenance and certification of the flood protection infrastructure; and a joint response from FEMA and the Corps to the concern. Further, the report directed us to conduct a study of the number and status of responses to issues communities have submitted to the task force.

In its quarterly reports to Congress, FEMA has not included all the information the Senate committee report directed it to, such as a comprehensive list of all concerns.

---

1. 44 C.F.R. § 65.10.
that communities raised to FEMA. As result, we were unable to assess the number and status of responses to issues communities submitted to the task force. In response, as agreed with your offices, we reviewed (1) the progress FEMA has made in creating an interagency task force to track, address, and resolve concerns stemming from FEMA mapping efforts in communities with issues related to flood control infrastructures; and (2) the extent to which FEMA has the capabilities to collect and report information on community mapping concerns related to flood control infrastructures as directed.

To address our first objective, we reviewed information on FEMA’s plans and policies for establishing a task force and discussed the establishment of a task force with FEMA, the Corps, and OMB agency officials. We also interviewed officials from the Association of State Floodplain Managers (ASFPM) and the National Association of Flood & Stormwater Management Agencies (NAFSMA), which are stakeholders to FEMA’s mapping initiatives. As the two national professional organizations involved in floodplain and flood hazard management, ASFPM and NAFSMA have a long history of collaborating with FEMA and the Corps.

To address our second objective, we analyzed FEMA’s policies and processes for collecting data related to tracking community levee concerns. In addition, we analyzed guidance FEMA provided to headquarters and its regions and assessed FEMA’s activities against Standards for Internal Control in the Federal Government. We also interviewed FEMA officials to gain an understanding of their capabilities to collect data to report information to Congress.

We conducted this performance audit from January 2011 through July 2011, in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

In summary, FEMA and the Corps have taken steps to establish the task force to address levee mapping issues in local communities. For example, in what they described as an initial step towards addressing the congressional concerns outlined in the Senate committee report, FEMA and the Corps developed a joint memorandum that describes their relationship and five planned actions. In addition, FEMA officials report that the task force does not have the capability to collect and report all contacts it has with communities that involve levee-related concerns, as directed by the Senate committee report. According to FEMA officials, developing and implementing a system that would enable the agency to collect and report this information would be unduly resource intensive. However agency officials have not completed an analysis to determine the costs of developing such a system, and documented and communicated that information to Congress. FEMA could better support its position that implementing a system to collect and report all levee-related community concerns would be unduly resource intensive if it performs and

---

documents an analysis of the costs and timeframes needed to develop such a system. Furthermore, this analysis could include the identification of potential alternatives that might address the Senate committee report language in more cost-effective ways. To assist congressional decision makers, we are recommending that FEMA assess the costs and timeframes needed to develop a system to collect and report all contacts with communities that have levee-related concerns; identify, if applicable, cost effective alternatives to address the intent of the Senate committee report language; and document and communicate this information to Congress.

Background

The Nation’s Levee Systems

Levees are structures, either earthen embankments or concrete and steel floodwalls, built along rivers or other bodies of water to prevent water from flooding bordering land. Nationally, average economic damage from floods in leveed areas ranges from $5 billion to $10 billion annually. The full extent and specific conditions of the nation’s levees are unknown, but the National Committee on Levee Safety, which was created by federal law, estimates that more than 100,000 miles of levees may exist. The Corps has approximately 15,000 miles of levees within its authorities: 2,000 miles are operated and maintained by the Corps; 10,800 miles are typically constructed by the Corps, but locally operated and maintained; and 2,000 miles are locally constructed and locally operated and maintained.

Federal Role in Levee Mapping

FEMA is the primary federal agency responsible for assisting state and local governments, private entities, and individuals in preparing for, mitigating, responding to, and recovering from natural and man-made disasters, including floods. Floods are the most frequent natural disasters in the United States, causing billions of dollars of damage annually. FEMA does not design, construct, or maintain levees. Rather, FEMA’s primary role through the NFIP is to identify and map flood hazards and related flood risks from flooding sources in various locations, including those areas that are protected to some degree by levees. FEMA requires that levee owners or community officials seeking to demonstrate flood protection provided by a levee submit an engineering certification indicating that the levee complies with certain criteria. For example, FEMA has criteria that define minimum design, operation, and maintenance standards, such as those for embankment protection, foundation stability, and interior drainage.

The Corps has a long history of levee design, construction, and operations. In general, local levee owners are responsible for operation, maintenance, and improvement of levees; however, the Corps has some responsibility for flood fighting, flood mitigation, and repair of damages to levees caused by natural events. Since 2005, the Corps has had limited involvement in the data collected and certified to inform FEMA accreditation of locally operated levees. The Corps currently has no general

6 The 2,000 miles of locally constructed levees are in the Corps’ Rehabilitation and Inspection Program.
7 See 44 C.F.R. § 65.10.
authority, responsibility, or funding to assist local levee owners in assembling their
NFIP levee accreditation packages, unless the levee is part of an ongoing Corps study
or project or if the levee is operated and maintained by the Corps.

Risk MAP Implementation

From 2003 through 2008, FEMA spent $1.2 billion to update the nation’s inventory of
flood insurance rate maps—known as Map Modernization. Congress appropriated
$622 million to FEMA, from fiscal years 2009 through 2011, for its Risk Mapping,
Assessment, and Planning (Risk MAP) effort. Along with coastal flood hazard
mapping and significant riverine flood hazard data updates, one of Risk MAP’s
primary areas of focus includes areas affected by levees. FEMA also reports that in
addition to updated digital flood insurance rate maps, new products are being
designed to help communities gain a better understanding of the threats posed by
flooding so that they can take effective action to reduce risk.

Community Concerns Related to Levee Accreditation

When FEMA began updating its maps in 2003, it reiterated its commitment to verify
that all levees currently depicted in flood maps meet design, operation, and
maintenance standards for protection against the 1 percent annual chance of flood
(also referred to as a 100-year flood). Owners of locally operated levees are
responsible for the costs associated with seeking and maintaining levee accreditation,
and some levee owners have expressed concerns about the costs and process for
obtaining accreditation. Recognizing that the process of collecting and submitting
data that document compliance with criteria for accreditation can be time-consuming
and expensive for communities, FEMA offers communities provisional levee
accreditation while they collect and review their information for accreditation. A
community with a provisionally accredited levee has 24 months to submit
documentation that its levee meets FEMA’s criteria and standards for accreditation
before the levee is de-accredited.

Suspension of “Without Levees” Modeling Policy

In February 2011, 29 senators and 49 members of the House of Representatives
requested that the FEMA Administrator terminate a process used in mapping
communities—known as without levees modeling, because it treated some
nonaccredited flood control structures as though they provided no flood protection
instead of more precisely determining their relative effectiveness. The concern was
that the without levees policy did not reflect that a levee under repair or unable to
control a 100-year flood could still provide some level of protection.

In response, in a March 10, 2011, letter, FEMA announced that it would suspend it’s
without levees modeling policy while it works to develop a new approach to
addressing the complexities of mapping areas with levees. As of July 2011, FEMA is
in the process of developing its new approach. FEMA’s decision to discontinue its use
of without levees analysis has the potential to shift a particular community’s special
flood hazard area boundary, according to FEMA officials. FEMA officials also noted
that the agency has received far fewer contacts from communities with concerns
related to mapping levees since the suspension of the without levees modeling policy.
FEMA and the Corps Have Made Progress in Establishing the Task Force

FEMA and the Corps have taken steps to establish the task force to address levee mapping issues in local communities. According to FEMA officials, the task force, comprising FEMA, the Corps, and OMB, was initially created as an entity to quickly address Congress’s interest in flood control infrastructure issues in local communities. According to OMB officials, the task force has had only one meeting since it was formed in August 2010. FEMA officials stated that while the task force has only had one official meeting, collaboration is also needed at the FEMA Regional and Corps Division and District levels, which agency officials stated is well underway. FEMA officials further stated that their first priority was to provide timely information to Congress, then later establish the prescribed protocols and processes to help formalize its relationship with the Corps and OMB, clearly identify their respective roles and responsibilities, and improve the information the task force reports to stakeholders.

In what they described as an initial step toward addressing the congressional concerns outlined in the Senate committee report, FEMA and the Corps developed a joint memorandum that describes their relationship and five planned actions, as well as a flowchart that illustrates how information is processed by the task force agencies. The joint memorandum is an agreement designed to set expectations and protocols for both FEMA and the Corps in headquarters and the field. FEMA and the Corps described five planned actions to accomplish this goal: (1) collaboratively communicating with local communities when flood protection infrastructure issues arise that cross lines of authority, (2) providing requested information in response to quarterly data calls on joint community-level activities for inclusion in required quarterly reports, (3) holding regularly scheduled meetings to resolve issues and develop proactive strategies for collaboration, (4) collaborating through the Federal Interagency Floodplain Management Task Force to streamline agency authorities to better provide assistance to communities, and (5) conducting joint webinars for FEMA and the Corps’ local offices on levee safety to improve coordination between FEMA and the Corps related to levee concerns. FEMA officials described the joint memorandum as evidence that FEMA and the Corps are cooperating, and said that it also includes provisions to ensure that senior-level management is more involved.

Both FEMA and the Corps are members of the Interagency Flood Risk Management Committee, which has been meeting quarterly since 2005 to address key national issues of flood risk management and make recommendations for needed changes, particularly in regard to interagency cooperation and collaboration. Both agencies also participate in the National Committee on Levee Safety (NCLS). The goal of the NCLS is to support levee safety programs through coordination and information exchange among federal and nonfederal entities concerning the implementation of levee safety guidelines. Senior officials with ASFPM and NAFSMA told us that FEMA and the Corps work together jointly with their associations on flood control infrastructure and mapping, but also collaborate with other state and local governments and the private sector. In addition, FEMA officials stated that a senior FEMA flood mapping official is currently on a 6-month detail at the Corps’ headquarters to help improve how the two agencies work together.
Corps officials largely agreed with FEMA that the two agencies collaborate well at headquarters, but they also acknowledged that the interaction between their respective districts and regions in the field could be improved and have recently made enhancements. For example, a Corps professional engineer reported that FEMA and the Corps are collaborating more when dealing with state and local communities. In addition, according to a Corps official, the two agencies have increased their joint communication and outreach to flood communities since the public often perceives them as one unit. In addition to providing a consistent message, he explained that this approach helps to better educate communities about the roles and responsibilities of FEMA and the Corps. The Corps official said that this new approach is clearly illustrated in one of its districts, where a senior Corps official currently presides over leadership meetings between the FEMA regional office and the Corps district office in an effort to improve their direct communication as well as their communication with the local communities. A FEMA professional engineer in the corresponding FEMA region also cited an increase in joint communication efforts at local meetings to address flood control issues. Likewise, OMB officials stated that they believe the Corps and FEMA have a good working relationship and that OMB’s involvement in the task force is limited to mediating any conflicts, which have not arisen, and reviewing and concurring with the quarterly reports.

FEMA Has Not Assessed the Costs and Feasibility of Reporting Community Flood Control Infrastructure Concerns as Directed

FEMA officials report that the agency does not have the capability to collect and report all contacts it has with communities involving levee-related concerns, as directed by the Senate committee report. According to FEMA officials, developing and implementing a system that would enable the agency to collect and report this information would be unduly resource intensive. While FEMA officials stated that they had not assessed the costs of implementing such a system, they said that the cost and time associated was impractical given other agency priorities. According to FEMA officials, at a minimum, the agency would need to purchase a software system and configure it such that it could be accessible to all its regions and could interface with the Corps, and test the system before implementing it agencywide. Further, FEMA officials stated that they would have to assign staff to review the data and determine which issues were material in nature and which were simply answers to routine questions. FEMA provided a preliminary estimate of the magnitude of the costs, which totaled approximately $2.6 million to acquire a system and $1.5 million annually in operation and maintenance costs; however, FEMA officials stated that they had not done an assessment of all the costs associated with developing and implementing such a system. FEMA officials also stated that these preliminary estimates only included FEMA’s costs and that they did not know enough about the Corps’ operational and technical requirements to develop estimates for an information technology system that would meet its needs.

In the absence of such a system, FEMA and the Corps have developed a process to collect information from regional or district offices and report, in their quarterly reports to Congress, issues of concern related to levees that have either not been resolved or are recurring themes. FEMA officials stated that when a community raises an issue of concern currently, it does so by contacting a regional FEMA office, and FEMA personnel address the issue at the regional level. Thus, in the majority of
cases, FEMA officials stated that they are not aware, at the headquarters level, of day-to-day contact with communities that contact the agency with levee-related concerns and how those issues are resolved.

Likewise, Corps officials said that to gather information for the quarterly reports, the Corps solicits the input of the flood risk managers in its district offices for issues submitted by the local flood communities. This information is compiled across all the Corps’ divisions and transmitted to the corresponding FEMA regional offices. According to Corps officials, soliciting input from the districts is appropriate because they have a better understanding of the local issues. Corps officials stated that most community concerns are resolved at the district level, but those issues that cannot be resolved are eventually forwarded to headquarters and are reported as “issues of concern” in the quarterly reports. FEMA and the Corps have developed a task force quarterly reporting flowchart that describes how issues of concern are processed at the local level and eventually reported to Congress. FEMA’s process for working with the Corps to gather the information it is currently including in its quarterly reports to Congress involves soliciting information from regional, or district, levels and then processing that information through headquarters to identify trends and reporting those that have occurred most frequently. While this approach does not allow FEMA to report every contact where there was a levee-related concern, FEMA officials stated that they felt it was a practical way to address the Senate committee report language.

While FEMA officials stated that the development of a system to collect and report all levee-related community concerns is unduly resource intensive, other than a rough order of magnitude estimate, agency officials have not completed an analysis to determine the costs and time frames of developing such a system and documented and communicated that information to Congress. Standards for Internal Control in the Federal Government highlights the importance of capturing information needed to meet program objectives and ensuring that relevant, reliable, and timely information is available for management decision-making purposes. We recognize that agencies must balance resources and priorities; however, FEMA could better support its position that implementing a system to collect and report all levee-related community concerns would be unduly resource intensive if it performs and documents an analysis of the costs to develop such a system. Moreover, conducting an assessment of the costs and time frames associated with developing a system—that includes both FEMA’s and the Corps’ needs—to collect and report levee-related community concerns and documenting and communicating this information to Congress could help provide Congress with pertinent information to inform its decision making on how to address community concerns related to levees.

In addition, this analysis could include the identification of potential alternatives that might address the Senate committee report language in more cost-effective ways. For example, FEMA has identified about 1,200 levee systems where the provisionally accredited levee status was accepted and the 24-month data submission period has ended. Thus, one alternative that FEMA could propose would be for FEMA to proactively solicit input from these 1,200 levee system owners to determine whether they have concerns related to flood mapping efforts, and report the results to Congress. This would reduce the reporting burden from the universe of 21,361 communities that participate in the NFIP to a more manageable number of
communities that are most likely to have concerns related to the congressional interest that directed the quarterly reports. Another alternative FEMA might consider proposing is collecting and reporting local community concerns in specific regions that the agency views as likely to have challenges. Considering alternatives such as these, in conjunction with an assessment of the costs and time frames associated with developing a new system, could provide FEMA with pertinent information to assist it in deciding the most cost-effective method for providing Congress with information on community concerns. Specifically, it could help FEMA determine whether a new system for collecting and reporting community concerns is more cost-effective and beneficial than its current approach to reporting to Congress.

Conclusions

Mapping flood-prone areas with levees that are frequently decades old and minimally maintained is an inherently contentious issue, as FEMA’s maps have economic consequences for millions of homeowners who may be required to purchase flood insurance. Thus, ensuring that FEMA and the Corps are collaborating effectively to address and resolve community concerns is vital. To their credit, FEMA and the Corps have taken steps to improve their collaboration in recent years. Nonetheless, conducting an assessment of the costs and time frames associated with developing a system—that includes both FEMA’s and the Corps’ needs—to collect and report levee-related community concerns and documenting and communicating this information to Congress could help provide congressional decision makers with pertinent information on the costs and benefits of collecting and reporting these data. Further, by identifying, if applicable, cost-effective alternatives for addressing the Senate committee report language FEMA could provide Congress with more options in addressing community concerns related to levees.

Recommendation for Executive Action

To assist congressional decision makers, we recommend that the Administrator of the Federal Emergency Management Agency assess the costs and time frames needed to develop a system to collect and report all contacts with communities that have levee-related concerns; identify, if applicable, cost-effective alternatives for addressing the congressional concerns; and document and communicate this information to Congress.

Agency Comments

In written comments on a draft of this report, DHS concurred with our recommendation to assess the costs and time frames needed to develop a system to collect and report all contacts with communities that have levee-related concerns and report this information to Congress. In response to our recommendation, DHS stated that FEMA will collaborate with the Corps to document an assessment of the costs of developing a system to collect and report all contacts with communities that have levee-related concerns and possible alternatives for addressing the congressional concerns. DHS further stated that FEMA will share the cost estimates and requirements for the alternative system approaches with congressional staff and develop a mutually agreed upon path forward that will address the congressional concerns in the most cost-effective and efficient manner. The Corps provided
technical comments on a draft of this report, which we incorporated as appropriate. DHS’s written comments are reprinted in enclosure I.

---

We are sending copies of this report to the Secretary of Homeland Security, the Secretary of Defense, the Director of the Office of Management and Budget, appropriate congressional committees, and other interested parties. The report also is available at no charge on the GAO Web site at http://www.gao.gov.

If you or your staff have any further questions about this report, please contact me at (202) 512-8777 or jenkinswo@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. Key contributors to this report are listed in enclosure II.

William O. Jenkins, Jr.
Director, Homeland Security and Justice Issues

Enclosures - 2
Enclosure I: Comments from the Department of Homeland Security

July 21, 2011

William O. Jenkins, Jr.
Director, Homeland Security and Justice Issues
441 G Street, NW
U.S. Government Accountability Office
Washington, DC 20548

Re: Draft Report GAO-11-689R, "FEMA Has Not Completed an Assessment of the Costs of Reporting on Collaboration in Resolving Levee Issues"

Dear Mr. Jenkins:

Thank you for the opportunity to review and comment on this draft report. The U.S. Department of Homeland Security (DHS) appreciates the U.S. Government Accountability Office’s (GAO’s) work in planning and conducting its review and issuing this report.

The Department is pleased to note the report’s positive acknowledgement that the Federal Emergency Management Agency (FEMA) and the U.S. Army Corps of Engineers (USACE) have taken steps to more effectively collaborate together to address and resolve community concerns related to catastrophic flooding. DHS is committed to continuing and improving this relationship which may be a good example for other agencies to “benchmark” against.

This draft report contained one recommendation, with which DHS concurs. Specifically, in order to assist congressional decision makers, GAO recommended that the Administrator of FEMA:

Recommendation 1: Assess the costs and timeframes needed to develop a system to collect and report all contacts with communities that have levee-related concerns; identify, if applicable, cost effective alternatives to address the Senate committee report language; and communicate this information to Congress.

Response: Concur. FEMA will collaborate with the USACE to document an assessment of the costs of such a system and possible alternatives to address the Congressional concern. FEMA has been coordinating with the Senate Appropriations Committee staff on this issue during the past year and looks forward to continuing that dialogue. FEMA will share the cost estimates and requirements for the alternative system approaches with staff and develop a mutually agreed upon path forward that will address the Congressional concerns in the most cost-effective and efficient manner.
Again, thank you for the opportunity to review and comment on this draft report. Technical comments were previously provided under separate cover. We look forward to working with you on future Homeland Security issues.

Sincerely,

Jim H. Crumpacker
Director
Departmental GAO/OIG Liaison Office
Enclosure II: GAO Contact and Staff Acknowledgments

GAO Contact

William O. Jenkins, Jr., (202) 512-8777 or jenkinswo@gao.gov

Staff Acknowledgments

In addition to the contact named above, Christopher Keisling, Assistant Director, and Linda Miller managed this review. David Alexander, Tracey King, John Vocino, and Patrick Washington also made significant contributions to the work.
<table>
<thead>
<tr>
<th><strong>GAO’s Mission</strong></th>
<th><strong>Obtaining Copies of GAO Reports and Testimony</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>The Government Accountability Office, the audit, evaluation, and investigative arm of Congress, exists to support Congress in meeting its constitutional responsibilities and to help improve the performance and accountability of the federal government for the American people. GAO examines the use of public funds; evaluates federal programs and policies; and provides analyses, recommendations, and other assistance to help Congress make informed oversight, policy, and funding decisions. GAO’s commitment to good government is reflected in its core values of accountability, integrity, and reliability.</td>
<td>The fastest and easiest way to obtain copies of GAO documents at no cost is through GAO’s Web site (<a href="http://www.gao.gov">www.gao.gov</a>). Each weekday afternoon, GAO posts on its Web site newly released reports, testimony, and correspondence. To have GAO e-mail you a list of newly posted products, go to <a href="http://www.gao.gov">www.gao.gov</a> and select “E-mail Updates.”</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Order by Phone</strong></th>
<th><strong>To Report Fraud, Waste, and Abuse in Federal Programs</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>The price of each GAO publication reflects GAO's actual cost of production and distribution and depends on the number of pages in the publication and whether the publication is printed in color or black and white. Pricing and ordering information is posted on GAO’s Web site, <a href="http://www.gao.gov/ordering.htm">http://www.gao.gov/ordering.htm</a>.</td>
<td>Contact:</td>
</tr>
<tr>
<td>Orders may be paid for using American Express, Discover Card, MasterCard, Visa, check, or money order. Call for additional information.</td>
<td>E-mail: <a href="mailto:fraudnet@gao.gov">fraudnet@gao.gov</a></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Congressional Relations</strong></th>
<th><strong>Public Affairs</strong></th>
</tr>
</thead>
</table>