Testimony
Before the Committee on Veterans Affairs,
Subcommittee on Economic Opportunity,
House of Representatives

DEPARTMENT OF VETERANS AFFAIRS

Preliminary Observations on Issues Related to Contracting Opportunities for Veteran-owned Small Businesses

Statement of William B. Shear, Director
Financial Markets and Community Investment
DEPARTMENT OF VETERANS AFFAIRS

Preliminary Observations on Issues Related to Contracting Opportunities for Veteran-owned Small Businesses

What GAO Found

As shown below, VA exceeded its contracting goals with SDVOSBs and VOSBs for the past 3 years, but faces challenges in monitoring agreements with other agencies that conduct contract activity on VA’s behalf. The increase of awards to SDVOSBs and VOSBs was associated with the agency’s use of the unique veteran preferences authorities established by the 2006 Act. However, GAO’s review of interagency agreements found that VA lacked an effective process to ensure that interagency agreements include required language that the other agencies comply to the maximum extent feasible with VA’s contracting goals and preferences for SDVOSBs and VOSBs.

VA has made limited progress in implementing its verification program. While the 2006 Act requires VA to use veteran preferences authorities only to award contracts to verified businesses, VA’s regulation does not require that this take place until January 1, 2012. To date, VA has verified about 2,900 businesses—approximately 14 percent of businesses in its mandated database of SDVOSBs and VOSBs. Among the weaknesses GAO identified in VA’s verification program were files missing required information and explanations of how staff determined that control and ownership requirements had been met. VA’s procedures call for site visits to investigate the ownership and control of higher-risk businesses, but the agency has a large and growing backlog of businesses awaiting site visits. Although site visit reports indicate a high rate of misrepresentation, VA has not developed guidance for referring cases of misrepresentation for enforcement action. Such businesses are subject to debarment under the 2006 Act.

VA’s Percentage of Contract Dollars to VOSBs and SDVOSBs, FY07-09

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>VOSBs</th>
<th>SDVOSBs</th>
</tr>
</thead>
<tbody>
<tr>
<td>2007</td>
<td>10.4%</td>
<td>7.1%</td>
</tr>
<tr>
<td>2008</td>
<td>14.7%</td>
<td>11.8%</td>
</tr>
<tr>
<td>2009</td>
<td>19.7%</td>
<td>16.7%</td>
</tr>
</tbody>
</table>

Source: GAO analysis of FPDS-NG data.
Madam Chairwoman and Members of the Committee:

I am pleased to be here today to discuss issues associated with the federal government's contracting with veteran-owned and service-disabled veteran-owned small businesses (VOSB and SDVOSB). The federal government’s long-standing policy has been to use its buying power—the billions of dollars it spends through contracting each year—to maximize procurement opportunities for small businesses, including those owned by veterans. In fiscal year (FY) 2009, federal agencies awarded $17 billion to VOSBs, including $9 billion to SDVOSBs.

To increase contracting opportunities for SDVOSBs and VOSBs, the Veterans Benefits, Health Care, and Information Technology Act of 2006 (the 2006 Act) requires the Department of Veterans Affairs (VA) to give priority to these two categories of small businesses when awarding contracts. It provides for the use of limited-competition contract awards (sole-source and set-aside) to achieve contracting goals VA is required to establish under the 2006 Act. Additionally, the law requires VA to maintain a database of SDVOSBs and VOSBs and verify the ownership, control, and veteran or service-disabled status of the businesses in the database. Businesses must be listed in the database, which VA refers to as VetBiz.gov, to receive the contracting preferences for SDVOSBs and VOSBs.

My statement today is based on preliminary observations from our ongoing 3-year study looking at VA’s efforts to contract with VOSBs and SDVOSBs on which we plan to issue a report in the near future, as required by the 2006 Act. Specifically, this statement discusses (1) the extent to which VA met its prime contracting goals for SDVOSBs and VOSBs in fiscal years 2007 through 2009, and (2) VA’s progress in implementing procedures to verify the ownership, control, and veteran status of firms in its mandated database of SDVOSBs and VOSBs.

In conducting this work, we obtained and analyzed data on contracts from the Small Business Administration’s (SBA) Goaling Reports and VA contracting data from the Federal Procurement Data System-Next Generation (FPDS-NG) to determine the extent to which VA met contracting goals for fiscal years 2007 through 2009. We reviewed VA’s policies and procedures for administering the verification program and

conducted a file review of a random sample of verified businesses to determine the extent to which VA followed its procedures and to identify any deficiencies in VA’s verification process and maintenance of the database of verified SDVOSBs and VOSBs. We interviewed agency officials and representatives of veteran service organizations to obtain information about VA’s contracting with veteran-owned small businesses and administration of the verification program. Finally, we also relied upon recent work by our fraud investigators that examined procurement activities in the government-wide SDVOSB program.

The work on which this testimony is based was performed from October 2007 through April 2010, 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.

Federal agencies’ contracting with private businesses is, in most cases, subject to goals for various types of small businesses, including SDVOSBs. The Small Business Act sets a government-wide goal for small business participation of not less than 23 percent of the total value of all prime contract awards—contracts that are awarded directly by agencies—for each fiscal year. The Small Business Act also sets annual prime contracting goals for participation by four other types of small businesses: small disadvantaged businesses (5 percent); women-owned (WOSB, 5 percent); service-disabled veteran-owned, (3 percent); and businesses

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3 The Small Business Act defines a small business generally as one that is “independently owned and operated and that is not dominant in its field of operation.” In addition, a business must meet the size standards published by SBA to be considered small; these standards may use criteria such as a business’ annual revenue or its number of employees to determine size. 15 U.S.C. § 632(a).

4 15 U.S.C. § 644(g). Because agencies’ activities lend themselves to differing contracting opportunities, SBA negotiates goals in annual procurement with federal agencies to achieve the government-wide goals.
located in historically underutilized business zones (HUBZone, 3 percent). Although there is no government-wide prime contracting goal for participation by all VOSBs, VA had voluntarily set an internal goal for many years before the enactment of the 2006 Act.

The Veterans Benefits Act of 2003 authorized agencies to set contracts aside and make sole-source awards of up to $3 million ($5 million for manufacturing) for SDVOSBs (but not other VOSBs).\(^5\) However, an agency can make a sole-source award to an SDVOSB only if the contracting officer expects just one SDVOSB to submit a reasonable offer. By contrast, VA’s authorities under the 2006 Act apply both to SDVOSBs and other VOSBs. The 2006 Act provides VA authorities to make noncompetitive (sole-source) awards and to restrict competition for (set-aside) awards to SDVOSBs and VOSBs. VA is required to set aside contracts for SDVOSBs or other VOSBs (unless a sole-source award is used) if the contracting officer expects two or more such firms to submit offers and the award can be made at a fair and reasonable price that offers the best value to the United States. VA may make sole-source awards of up to $5 million.

VA’s Office of Small Disadvantaged Business Utilization (OSDBU) in conjunction with the Office of Acquisition and Logistics is responsible for development of policies and procedures to implement and execute the contracting goals and preferences under the 2006 Act. Additionally, OSDBU serves as VA’s advocate for small business concerns; provides outreach and liaison support to businesses (large and small) and other members of the private sector for acquisition-related issues; and is responsible for monitoring VA’s implementation of socioeconomic procurement programs, such as encouraging contracting with WOSBs and HUBZone businesses. The Center for Veterans Enterprise (CVE) within OSDBU seeks to help veterans interested in forming or expanding their own small businesses.

For FY07, VA established a contracting goal for VOSBs at 7 percent—that is, VA’s goal was to award 7 percent of its total procurement dollars to VOSBs. In FY07, VA exceeded this goal and awarded 10.4 percent of its contract dollars to VOSBs (see fig. 1). VA subsequently increased its VOSB contracting goals to 10 percent for FY08 and FY09, and exceeded those goals as well—awarding 14.7 percent of its contracting dollars to VOSBs in FY08 and 19.7 percent in FY09.

For FY07, VA established a contracting goal for SDVOSBs equivalent to the government-wide goal of 3 percent and exceeded that goal by awarding 7.1 percent of its contract dollars to SDVOSBs (see fig. 2). VA subsequently increased this goal to 7 percent for FY08 and FY09, and exceeded the goal in those years as well. Specifically, VA awarded 11.8 and 16.7 percent of its contract dollars to SDVOSBs in FY08 and FY09, respectively.
In nominal dollar terms, VA’s contracting awards to VOSBs increased from $1.2 billion in FY07 to $2.8 billion in FY09, while at the same time, SDVOSB contracting increased from $832 million to $2.4 billion. The increase of awards to VOSBs and SDVOSBs largely was associated with the agency’s greater use of the goals and preference authorities established by the 2006 Act. For example, veteran set-aside and sole-source awards represented 39 percent of VA’s total VOSB contracting dollars in FY07. But in FY09, VA’s use of these preference authorities increased to 59 percent of all VOSB contracting dollars. In nominal dollar terms, VA’s use of these authorities increased by $1.2 billion over the past 3 years.

According to SBA’s Goaling Program, a small business can qualify for one or more small business categories and an agency may take credit for a contract awarded under multiple goaling categories. For example, if a small business is owned and controlled by a service-disabled, woman veteran, the agency may take credit for awarding a contract to this business under the SDVOSB, VOSB, and WOSB categories. All awards made to SDVOSBs also count towards VOSB goal achievement. In FY09, of the $2.8 billion awarded to VOSBs, the majority (63 percent) applied to both the VOSB and SDVOSB categories and no other (see fig. 3). Furthermore, of the $1.7 billion awarded through the use of veteran preference authorities (VOSB and SDVOSB set-aside and sole-source) in FY09, an even greater majority (77 percent) applied both to the VOSB and SDVOSB categories and no other (see fig. 3).
In the Veterans’ Benefits Improvement Act of 2008 (the 2008 Act) Congress enhanced the 2006 Act’s provisions by requiring that any agreements VA enters with other government entities on or after January 1, 2009, to acquire goods or services on VA’s behalf, must require the agencies to comply, to the maximum extent feasible, with VA’s contracting goals and preferences for SDVOSBs and VOSBs. Since January 1, 2009, VA has entered into three interagency agreements (see table 1). According to agency officials, VA entered into agreements with additional federal agencies, such as the Army Corps of Engineers, before January 1, 2009, and therefore the provisions of the 2008 Act do not apply.

Source: GAO analysis of FPDS-NG data.
Table 1: Summary of VA’s Interagency Agreements with Federal Agencies, entered on or after January 1, 2009

<table>
<thead>
<tr>
<th>Agency</th>
<th>Description of services</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Services Administration (GSA)</td>
<td>Assisted acquisition services for information technology equipment, services, and support.</td>
<td>$137 million</td>
</tr>
<tr>
<td>Department of the Interior (DOI)</td>
<td>Assisted acquisition services for information technology services, research and development, supplies, renovations and alterations, and financial assistance and professional services.</td>
<td>$2.6 million</td>
</tr>
<tr>
<td>Department of the Navy, Space and Naval Warfare Systems Center (SPAWAR)</td>
<td>Technical support for analysis, planning, program review, and engineering services for information management and information technology initiatives.</td>
<td>$154 million</td>
</tr>
</tbody>
</table>

Source: GAO analysis of VA documents.

VA issued guidance to all contracting officers about managing interagency acquisitions in March 2009. However, the agreement with DOI did not include the required language addressing VA’s contracting goals and preferences until it was amended on March 19, 2010, after we informed the agency the agreement did not comply with the 2008 Act. According to VA officials, the agency’s acquisition and contracting attorneys are responsible for reviewing interagency agreements for compliance with these requirements. VA uses Office of Management and Budget templates to develop its interagency agreements. However, VA did not ensure that all interagency agreements include the 2008 Act’s required language or monitor the extent to which agencies comply with the requirements. For example, agency officials could not tell us whether contracts awarded under these agreements met the SDVOSB and VOSB preferences. Without a plan or oversight activity such as monitoring, VA cannot be assured that agencies have made maximum feasible efforts to contract with SDVOSBs or VOSBs.

In May 2008—approximately a year and a half after the 2006 Act was enacted and a year after the provisions discussed here became effective—VA began verifying businesses and published interim final rules in the Federal Register, which included eligibility requirements and examination procedures, but did not finalize the rules until February 2010 (see fig. 4).\(^8\) According to VA officials, CVE initially modeled its verification program on SBA’s HUBZone program; however, CVE reconsidered verification program procedures after we reported on fraud and weaknesses in the HUBZone program.\(^9\) More recently, in December 2009, the agency finalized changes to its acquisition regulations (known as VAAR) that included an order of priority (preferences) for contracting officers to follow when awarding contracts and trained contracting officers on the preferences and the VetBiz.gov database from January through March 2010.\(^10\)

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8 P.L. 109-461 established a transition rule that was in effect for a 1-year period, which began when section 502 became effective. Pub. L. No. 109-461 § 502(b). The effective date, defined in the act as 180 days after the date on which the law was enacted, was June 20, 2007. Pub. L. No. 109-461 § 502(d). For the 1-year period, the transition rule established a presumption of eligibility for inclusion in the VA database of VOSBs and SDVOSBs covered by the act for businesses that were listed in any small business database maintained by VA. The final rule for the verification program, with changes, became effective February 8, 2010. 75 Fed. Reg. 6098 (Feb. 8, 2010).


Leadership and staff vacancies plus a limited overall number of positions also have contributed to the slow pace of implementation. For approximately 1 year, leadership in VA’s OSDBU was lacking because the former Executive Director retired and the position remained vacant from January 2009 until January 2010. Furthermore, one of two leadership positions directly below the Executive Director has been vacant since October 2008 and an Acting Director temporarily filled the other position. The agency also faced delays in obtaining contracting support. More than a year after the agency began verifying businesses, a contractor began conducting site visits (which further investigate control and ownership of businesses as part of the verification process). As of April 2010, CVE had 6.5 full-time equivalent position vacancies, and VA officials told us existing staff have increased duties and responsibilities that also contributed to slowed implementation.¹¹

The slow implementation of the program appears to have contributed to VA’s inability to meet the requirement in the 2006 Act that it use its veteran preference authorities to contract only with verified businesses. Currently,

¹¹ In FY09, CVE was authorized 23 full-time equivalent positions, an increase from the 17 full-time positions authorized in FY08.
contracting officers can use the veteran preference authorities with both self-certified and verified businesses listed in VetBiz.gov. However, in its December 2009 rule VA committed to awarding contracts using these authorities only to verified businesses as of January 1, 2012. According to our analysis of FPDS-NG data, in FY09 the majority of contract awards (75 percent) made using veteran preferences went to unverified businesses. In March 2010, the recently appointed Executive Director of OSDBU acknowledged in a Congressional hearing before this committee how large an undertaking the verification program has been and some challenges associated with starting a new program.

As of April 8, 2010, VA had verified about 2,900 businesses—approximately 14 percent of VOSBs and SDVOSBs in the VetBiz.gov database. VA has been processing an additional 4,701 applications but the number of incoming applications continues to grow (see fig. 5). As of March 2010, CVE estimates it had received more than 10,000 applications for verification since May 2008.


As discussed previously, VA must maintain a database of verified businesses and in doing so must verify the veteran or service-disability status, control, and ownership of each business. The rules that VA developed pursuant to this requirement require VOSBs and SDVOSBs to register in VetBiz.gov to be eligible to receive contracts awarded using veteran preference authorities. An applicant’s business must qualify as “small” under federal size standards and meet five eligibility requirements for verification: (1) be owned and controlled by a service-disabled veteran or veteran; (2) demonstrate good character (any small business that has been debarred or suspended is ineligible); (3) make no false statements (any small business that knowingly submits false information is ineligible); (4) have no federal financial obligations (any small business that has failed to pay significant financial obligations to the federal government is ineligible).
ineligible); and (5) have not been found ineligible due to an SBA protest decision.\footnote{Ownership is defined as a firm being at least 51 percent unconditionally and directly owned by one or more veterans or service-disabled veterans. Control is defined as both the day-to-day management and the long-term decision making authority. For example, an applicant’s management and daily business operations must be conducted by one or more veterans or service-disabled veterans to be verified. Debarred or suspended business concerns are determined by checking the GSA-maintained database known as the Excluded Parties List System (EPLS). See 75 Fed. Reg. at 6103-6104.}

VA has a two-step process to make the eligibility determinations for verification. CVE staff first review veteran status (and, if applicable, service-disability status) and publicly available, primarily self-reported information about control and ownership for all applicants. Business owners submit applications (VA Form 0877), which ask for basic information about ownership, through VetBiz.gov.\footnote{VA Form 0877 asks for information such as business name, owners name(s), veteran or service-disabled status, Social Security Number(s), and percentage of ownership in the business.} When applicants submit Form 0877, they also must be able to provide upon request other items for review, such as financial statements; tax returns; articles of incorporation or organization; lease and loan agreements; payroll records; and bank account signature cards. Typically, these items are reviewed at the business during the second step of the review, known as the site visit.

Site visits further investigate control and ownership for select high-risk businesses. In September 2008, VA adopted risk guidelines to determine which businesses would merit the visits.\footnote{Verification Program Risk Guidelines (September 2008).} Staff must conduct a risk assessment for each business and assign a risk level ranging from 1 to 4—with 1 being a high-risk business and 4 a low-risk one. The risk guidelines include criteria such as previous government contract dollars awarded, business license status, annual revenue, and percentage of veteran-ownership. For example, if a business has previous VA contracts totaling more than $5 million, staff must assign it a risk level of 1 (high). According to VA, it intends to examine all businesses assigned a high or elevated risk level with a site visit or by other means, such as extensive document reviews and phone interviews with the business’ key personnel.

VA plans to refine its verification processes to address recommendations from an outside contractor’s review of the program. VA hired the
contractor to assess the verification program’s processes, benchmark VA’s program to other similar programs, and provide recommendations for improving it. VA received the contractor’s report and recommendations in November 2009.19 VA officials told us that they plan to implement the contractor’s recommendations to require business owners to submit additional documentation as part of their initial application and to upgrade their data systems.20

Based on our review of a random sample of the files for 112 businesses that VA had verified by the end of FY09, an estimated 48 percent of the files lacked required information or documentation that CVE staff followed key verification procedures. 21 Specifically,

- 20 percent were missing some type of required information, such as evidence that veteran status had been checked or a quality review took place;
- 39 percent lacked information about how staff justified determinations that control and ownership requirements were met; and
- 14 percent either were missing evidence that a risk assessment had taken place or the risk assessment that occurred did not follow guidelines.22

Data system limitations also appear to be contributing factors to weaknesses we identified in our file review. For example, data entry into CVE’s internal database largely is done manually, which can result in missing information or errors. Furthermore, CVE’s internal database does not contain controls to ensure that only complete applications that have

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20 According to a CVE Memorandum, staff will identify businesses with current VA contracts that have not submitted VA Form 0877 and invite them to apply for verification. CVE will require these applicants to provide documentation such as business licenses, articles or incorporation, corporate bylaws, and operating agreements. Verification Change Sheet – Priority Processing (March 11, 2010).

21 We conducted a review of a random sample of 112 files on businesses that VA had verified by September 30, 2009, to determine the agency’s compliance with its own application procedures. All percentage estimates based on this sample have 95 percent confidence intervals within plus or minus 10 percentage points of the estimate itself.

22 The percentages in the three bulleted points do not sum to 48 percent because individual files may have demonstrated one or more of the deficiencies we noted in the bullets. For example, one file may have been missing some type of required information and the business also may have been assigned an incorrect risk level.
received a quality review move forward. Internal control standards for federal agencies require that agencies effectively use information technology in a useful, reliable, and continuous way. According to agency officials, two efforts are underway to enhance CVE’s data systems. For example, CVE plans systems enhancements that would automatically check and store information obtained about veteran status and from some public databases. Additionally, CVE plans to adopt case management software—as recommended in the contractors’ report—to help manage its verification program files. The new system will allow CVE to better track new and renewal verification applications and manage the corresponding case files.

VA started verifying businesses in May 2008, but did not start conducting site visits until October 2009. As of April 8, 2010, VA has used contractors to conduct 71 site visits but an additional 654 high- and elevated-risk businesses awaited visits. Because of this delay, it currently has a large backlog of businesses awaiting site visits and some higher-risk businesses have been verified months before their site visits occurred or were scheduled to occur. According to VA officials, the agency plans to use contractors to conduct an additional 200 site visits between May and October 2010. However, the current backlog likely will grow over future months.

According to site visits reports, approximately 40 percent of the visits resulted in evidence that control or ownership requirements had not been met, but as of April 2010, CVE had not cancelled any business’ verification status. According to these reports, evidence of misrepresentation dates to October 2009, but VA had not taken actions against these businesses as of April 2010. According to VA’s Office of Inspector General, it has received one referral (on April 5, 2010) as a result of the verification program.

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24 VA’s Office of Inspector General has received referrals about the businesses identified in our October 2009 report on the government-wide SDVOSB program, but these referrals were made as a result of our work, not VA’s verification program.
Staff have made no requests for debarment as a result of verification program determinations as of April 2010.\textsuperscript{25}

Under the 2006 Act, businesses determined by VA to have misrepresented their status as VOSBs or SDVOSBs are subject to debarment for a reasonable period of time, as determined by VA for up to 5 years.\textsuperscript{26} Additionally, under the verification program rules, whenever CVE determines that a business owner submitted false information, the matter will be referred to the Office of Inspector General for review and CVE will request that debarment proceedings be initiated.\textsuperscript{27} However, beyond the directive to staff to make a referral and request debarment proceeding, VA does not have detailed guidance in place (either in the verification program procedures or the site visit protocol) that would instruct staff under which circumstances to make a referral or a debarment request.\textsuperscript{28}

To summarize our observations concerning VA’s verification efforts, the agency has been slow to implement a comprehensive program to verify the veteran status, ownership, and control of small businesses and maintain a database of such businesses. The weaknesses in VA’s verification process reduce assurances that verified firms are, in fact, veteran owned and controlled. Such verification is a vital control to ensure that only eligible veteran-owned businesses benefit from the preferential contracting authorities established under the 2006 Act.

These remarks are based on our ongoing work, which is exploring these issues in more detail. As required by the 2006 Act, we will issue a report on VA’s contracting with VOSBs and SDVOSBs later this year. We anticipate the forthcoming report will include recommendations to the Department

\textsuperscript{25} One business was referred to VA’s committee for Federal Acquisitions Regulations debarment. The committee requested additional information and the case remains active. This business was identified in our October 2009 report on the government-wide SDVOSB program and was found ineligible because of issues with performance (not adhering to subcontracting limitations) which is not a verification issue.


\textsuperscript{27} 38 CFR Part 74.2. See 75 Fed. Reg. at 6103-6104.

\textsuperscript{28} While VA contracting officers can use protests to determine if a business misrepresented its status, CVE staff conduct verifications on businesses that submitted applications to be reviewed and if approved listed in the VetBiz.gov database as verified. These businesses may not have procurements with VA and therefore CVE staff cannot use status protests as a means to determine misrepresentation.
of Veterans Affairs to facilitate progress in meeting and complying with the 2006 Act’s requirements.

Madam Chairwoman and Members of the Subcommittee, I appreciate this opportunity to discuss these important issues and would be happy to answer any questions that you may have. Thank you.

For further information on this testimony, please contact William B. Shear at (202) 512-8678 or ShearW@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this statement. Individuals making key contributions to this testimony include Harry Medina, Assistant Director; Paola Bobadilla; Beth Ann Faraguna; Julia Kennon; John Ledford; Jonathan Meyer; Amanda Miller; Marc Molino; Mark Ramage; Barbara Roesmann; Kathryn Supinski; Paul Thompson; and William Woods.
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