

**GAO**

Report to the Ranking Member,  
Committee on the Judiciary, U.S.  
Senate

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September 2012

# ASSET FORFEITURE PROGRAMS

## Justice and Treasury Should Determine Costs and Benefits of Potential Consolidation



**G A O**

Accountability \* Integrity \* Reliability

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Highlights of [GAO-12-972](#), a report to the Ranking Member, Committee on the Judiciary, U.S. Senate

## Why GAO Did This Study

Both Justice and Treasury operate separate asset forfeiture programs that are designed to prevent and reduce crime through the seizure and forfeiture of assets that represent the proceeds of, or were used to facilitate, federal crimes. Annually, participating agencies within Justice and Treasury seize millions of dollars in assets as a result of their law enforcement activities. In fiscal year 2011, the combined value of assets in these two programs was about \$9.4 billion. Beginning in 1988 and through 2003, Congress and GAO have called on Justice and Treasury to consolidate management activities between their programs. GAO was asked to assess the extent to which Justice and Treasury have assessed and acted on opportunities to coordinate or consolidate forfeiture property management activities since 2003 to reduce any duplication and achieve cost savings. GAO interviewed officials to determine actions under way or completed to consolidate their management activities. GAO also analyzed IT asset tracking systems functions and the geographic proximity of contracted facilities that store vehicles, vessels, and aircraft.

## What GAO Recommends

GAO recommends that Justice and Treasury conduct a study to evaluate the feasibility, costs, and benefits of consolidating their asset management activities. Justice and Treasury concurred with GAO's recommendation.

View [GAO-12-972](#). For more information, contact David C. Maurer at (202) 512-9627 or [maurerd@gao.gov](mailto:maurerd@gao.gov).

September 2012

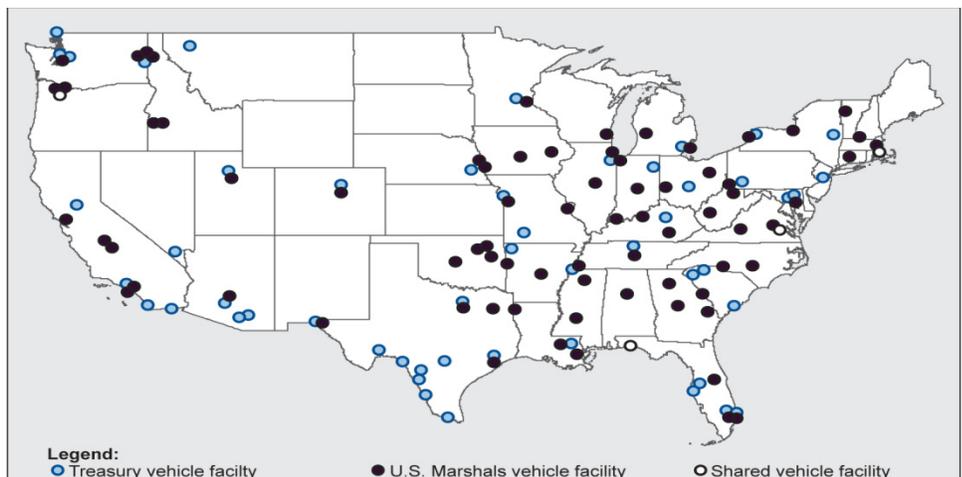
# ASSET FORFEITURE PROGRAMS

## Justice and Treasury Should Determine Costs and Benefits of Potential Consolidation

### What GAO Found

Since 2003, the Departments of Justice (Justice) and the Treasury (Treasury) have taken some steps to explore coordinating forfeiture program efforts, including sharing a website for posting notifications and pursuing a contract for seizure efforts abroad. However, limited progress has been made to consolidate the management of their assets. According to department officials, when Congress established the Treasury Forfeiture Fund in 1992, it recognized the differences in the programs' missions, which warranted creating separate programs, and this encouraged independent operational decisions that eventually created differences between the programs. There are some differences between the programs, but both departments seize similar assets such as vehicles. Nevertheless, the departments have not assessed the feasibility of consolidation, including whether such efforts would be cost-effective, and continue to duplicate efforts by separately managing and disposing of their seized and forfeited property. Specifically, Justice and Treasury maintain four separate information technology (IT) asset tracking systems, which perform similar functions to support their respective asset forfeiture program activities. In addition, both departments procure separate national contracts for the management of real property and they separately store assets seized under each program that are in some cases located within the same geographic area. For example, as shown in the figure below, both the United States Marshals Service (Marshals)—the primary custodian of Justice's seized assets—and Treasury maintain vehicle storage facilities, 40 percent of which are within 20 miles of each other. GAO recognizes the separate legal authorities of the asset forfeiture funds, but those authorities do not preclude consolidating certain management activities within the programs. Conducting a study to evaluate the feasibility of consolidation that considers associated costs and benefits, among other things, could help Justice and Treasury effectively identify the extent to which consolidation would help increase efficiency, effectiveness, and cost savings.

**Locations of Marshals and Treasury Vehicle Storage Facilities**



Source: GAO analysis of U.S. Marshals and Treasury storage facility data.

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## Abbreviations

AFF	Assets Forfeiture Fund
AFMLS	Asset Forfeiture and Money Laundering Section
AFMS	Asset Forfeiture Management Staff
AFTRAK	Asset Forfeiture Tracking and Retrieval
ATF	Bureau of Alcohol, Tobacco, Firearms and Explosives
CATS	Consolidated Asset Tracking System
CBP	U.S. Customs and Border Protection
DEA	Drug Enforcement Administration
DHS	Department of Homeland Security
FASTRAK	Forfeiture and Seizure Tracking
FBI	Federal Bureau of Investigation
ICE	U.S. Immigration and Customs Enforcement
IRS-CI	Internal Revenue Service Criminal Investigation Division
IT	information technology
SEACATS	Seized Assets and Case Tracking System
TFF	Treasury Forfeiture Fund
USAO	United States Attorney's Offices
USSS	U.S. Secret Service

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G A O

Accountability \* Integrity \* Reliability

United States Government Accountability Office  
Washington, DC 20548

September 12, 2012

The Honorable Charles E. Grassley  
Ranking Member  
Committee on the Judiciary  
United States Senate

Dear Senator Grassley:

The use of asset forfeiture has become an integral part of the United States' law enforcement process at both the federal and local levels. At the federal level, both the Department of Justice (Justice) and Department of the Treasury (Treasury) operate asset forfeiture programs that are designed to prevent and reduce crime through the seizure and forfeiture of assets that represent the proceeds of, or were used to facilitate, federal crimes.<sup>1</sup> Annually, participating agencies within Justice and Treasury seize millions of dollars in assets as a result of their law enforcement activities. Seized assets include cash and financial instruments, as well as noncash items such as real estate, vehicles, businesses, jewelry, art, antiques, collectibles, vessels, and aircraft. In fiscal year 2011, the combined value of assets in these two programs was about \$9.4 billion, of which about \$6.9 billion and \$2.5 billion were assets under Justice's and Treasury's management, respectively. Participating agencies of both programs also seize and hold illegal drugs, firearms, and counterfeit items that have no resale value to the government and are typically held by the agencies until they are approved for destruction. In addition to separate asset forfeiture programs, each department maintains a separate fund that is the receipt account for the deposit of forfeitures. The Comprehensive Crime Control Act of 1984 established the Department of Justice Assets Forfeiture Fund (AFF).<sup>2</sup> Monies deposited in the AFF pay for the costs of operating the Justice Forfeiture Program. Likewise, the Treasury Forfeiture Fund Act of 1992 established

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<sup>1</sup>Within the context of the Justice and Treasury asset forfeiture programs, asset forfeiture is the transfer of title in property to the federal government by execution of a legal process that can be administrative, civil judicial, or criminal forfeiture. In a broader context, forfeiture means the involuntary relinquishment of money or property without compensation as a consequence of a breach or nonperformance of some legal obligation or the commission of a crime.

<sup>2</sup>Pub. L. No. 98-473, tit. II, §§ 310, 2302 (codified as amended at 28 U.S.C. § 524(c)).

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the Treasury Forfeiture Fund (TFF) as a successor to what was then the Customs Forfeiture Fund.<sup>3</sup> Monies deposited in the TFF pay for the costs of operating the Treasury Forfeiture Program.

The asset forfeiture process is made up of sequential activities that include (1) preseizure activities such as investigations whereby assets are identified for potential seizure; (2) postseizure activities such as notification, wherein a law enforcement agency provides legal and official notice to the property owner and the public that the government intends to forfeit the seized property, and asset forfeiture property management activities such as appraising the value of a seized asset, storing and maintaining the asset, and disposing of the asset once it has been officially forfeited; and (3) management of the fund that receives forfeited cash and proceeds from the sale of forfeited assets. In addition to the two statutes establishing the Justice and Treasury Funds, a series of laws have been enacted over the years expanding forfeiture from drug offenses to money laundering, financial crimes, and terrorism-related offenses. These statutes authorize seizure and fund management activities, but they do not prohibit coordination or consolidation of asset forfeiture property management activities.

In January 1990 we identified both the Justice and Treasury forfeiture programs as high-risk areas—in part because of the potential for cost reduction through administrative improvements and consolidation of the programs' management and disposition of all noncash seized property, including property seized for drug-related offenses.<sup>4</sup> In 1991, we reported that the two agencies had made no significant progress toward developing a joint plan for consolidating the postseizure administration of properties seized for drug-related violations, as directed by the Anti-Drug

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<sup>3</sup>Pub. L. No. 102-393, § 638 (codified as amended at 31 U.S.C. § 9703).

<sup>4</sup>In determining whether a government program is high risk, we consider whether it involves national significance or a management function that is key to performance and accountability. We consider whether the risk is an inherent or systemic problem and qualitative factors such as public health or safety or resulting in significantly impaired service. In addition, we also consider the exposure to loss in monetary or other quantitative terms.

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Abuse Act of 1988.<sup>5</sup> In February 1995 and March 1996, we recommended that Justice and Treasury aggressively pursue consolidation of their asset management and disposition functions.<sup>6</sup> In 2003 we removed both programs from the high-risk list because Justice and Treasury had (1) made improvements in the management of and accountability for seized and forfeited property, and (2) demonstrated the commitment to communicate and coordinate where joint efforts could help reduce costs and eliminate potentially duplicative activities. For example, Justice and Treasury were moving toward better coordination of asset forfeiture property management activities such as sharing website locations for Internet sales, sharing selected vehicle storage and warehouse facilities, and exploring opportunities to jointly contract for specific services in high-volume areas.

The current fiscal crisis offers a window of opportunity for the federal government to examine how consolidating its operations can contribute to cost savings or effectiveness gains. With our nation facing serious, long-term fiscal challenges, a reevaluation of federal agencies' operations has never been more important than it is today, and over the past 2 years, we have reported on many areas that may be or are duplicative, overlapping, and fragmented. You asked us to report on what Justice and Treasury have done to coordinate asset forfeiture property management activities between their respective asset forfeiture programs since 2003, the time when both programs were taken off GAO's high-risk list, and to determine the potential for duplication in asset management activities related to the programs.<sup>7</sup> Specifically, this report addresses the following question: To what extent have Justice and Treasury assessed and acted on

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<sup>5</sup>GAO, *Asset Forfeiture: Noncash Property Should Be Consolidated Under the Marshals Service*, [GAO/GGD-91-97](#) (Washington, D.C.: June 28, 1991) (citing 21 U.S.C. § 887). The Treasury Forfeiture Fund had not yet been established at the time of this review, and our findings focused on the U.S. Marshals Service within Justice and the U.S. Customs Service within Treasury.

<sup>6</sup>GAO, *Asset Forfeiture: Historical Perspective on Asset Forfeiture Issues*, [GAO/T-GGD-96-40](#) (Washington, D.C.: Mar. 19, 1996), and *High-Risk Series: Asset Forfeiture Programs*, [GAO/HR-95-7](#) (Washington, D.C.: Feb. 1, 1995). A description of Justice and Treasury's actions in response to this recommendation is included later in this report.

<sup>7</sup>Using the framework established in our prior work addressing overlap, duplication, and fragmentation, we define "duplication" as occurring when two or more agencies or programs are engaged in the same activities or provide the same services to the same beneficiaries.

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opportunities to coordinate or consolidate asset forfeiture property management activities to reduce any duplication and achieve cost savings since 2003?

To conduct this work, we reviewed our prior reports for a historical perspective on findings and recommendations related to potentially duplicative activities for managing and disposing of seized and forfeited assets, relevant law and congressional action related to the programs, and a study contracted by Justice and Treasury in 2000 to identify opportunities for increased cooperation and sharing of agency and contractor resources. We also interviewed agency officials in both departments to determine actions under way and completed to consolidate any duplicative property management activities between their respective programs since 2003.

To determine the extent to which there may be areas of duplication between the programs, we reviewed the asset forfeiture process to determine the different activities undertaken within the programs. We focused on the postseizure activities of managing assets—in particular, the use of asset tracking systems, and the management of personal and real property—since this is where past legislation, congressional committee report language, and our prior work recommended consolidation.<sup>8</sup> With regard to information technology (IT) asset tracking systems, we reviewed and analyzed technical information such as user requirements documentation, operations manuals, and information technology business cases. We also observed a demonstration of each system and interviewed agency officials responsible for operating each system.

With regard to the management of personal property, we analyzed data, as of June 2012, on contract vendors utilized by both Justice and Treasury to manage three categories of seized and forfeited personal property assets—vehicles, vessels, and aircraft. To assess the reliability of these data, we (1) performed electronic data testing and looked for obvious errors in accuracy and completeness, and (2) interviewed agency officials knowledgeable about asset management to determine the

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<sup>8</sup>Personal property includes all noncash valued assets such as vehicles, aircraft, and jewelry, and nonvalued assets such as narcotics and weapons, but excludes real property. Real property is land and any improvements upon the land such as structures. This includes single-family homes, apartment complexes, vacant land, businesses, and farms.

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processes in place to ensure the integrity of the data. We determined that the data were sufficiently reliable for the purposes of this report. There is some variation in the types and volumes of assets seized under each program; however, we selected vehicles, vessels, and aircraft asset categories because they encompass the types of assets that both agencies seize and generally manage similarly. Specifically, we analyzed the addresses of the Justice and Treasury vendors to determine the geographic proximity of the two agencies' facilities for storing similar assets encompassed within each category. The objective of this analysis was to determine whether the two agencies were storing similar assets in close geographic proximity while maintaining separate contracts for this purpose and if so, the frequency of these occurrences. For purposes of this analysis, we regarded 20 miles or less as close geographic proximity. Finally, we visited 4 out of about 140 vehicle storage facilities to observe how assets are managed under the Justice and Treasury programs. We selected these facilities based on geographic location for states that have a high volume of forfeitures or that have large numbers of facilities, and on their proximity to GAO staff conducting the review. While the results of these observations cannot be generalized to all storage facilities, they provided us with an understanding of how assets can be managed.

We conducted this performance audit from October 2011 through September 2012 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 the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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## Background

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### Asset Forfeiture Process

For both the Justice and the Treasury program, the asset forfeiture process involves a number of key steps, including necessary planning of the seizure, seizing and taking custody of the asset, notifying interested parties, and addressing any claims and petitions. Noncash personal property, such as vehicles, airplanes, jewelry, and collectibles, that has been seized must be stored and maintained until it is either returned to the owner or has been forfeited to the government and then disposed of. Seized and forfeited real property, while not stored, must also be maintained. Once property is forfeited to the government, it is subsequently sold, put into official use, destroyed, or transferred to

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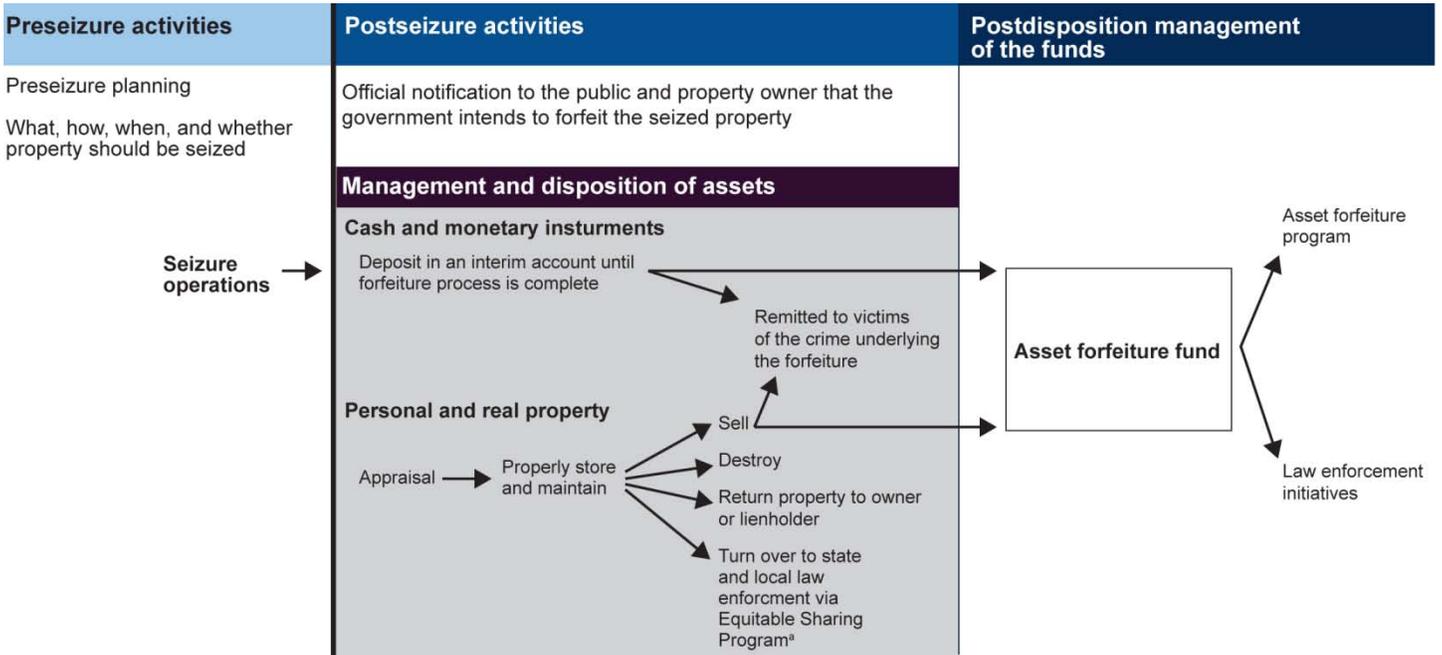
another agency. In fiscal year 2011, Justice was responsible for overseeing 452 pieces of real property at a value of about \$97 million, and over 3,000 pieces of personal property at a value of about \$74 million. Treasury was responsible for 251 pieces of real property at a value of about \$41 million, and over 15,000 pieces of personal property at a value of about \$20 million. Cash and monetary instruments that have been forfeited and property that has been forfeited and sold are subsequently deposited in the forfeiture fund, in the case of Justice—the AFF—and for Treasury—the TFF.<sup>9</sup> Money collected in the funds is used to pay for expenses related to the asset forfeiture program and for other law enforcement initiatives.<sup>10</sup> Figure 1 demonstrates the key steps involved in the asset forfeiture process.

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<sup>9</sup>At the end of fiscal year 2011, Justice had a total of about \$114 million in currency and other monetary instruments; Treasury had a total of about \$20 million in currency and monetary instruments.

<sup>10</sup>For more information on Justice's Asset Forfeiture Fund, see: GAO, *Justice Assets Forfeiture Fund: Transparency of Balances and Controls Over Equitable Sharing Should Be Improved*, [GAO-12-736](#) (Washington, D.C.: July 12, 2012).

**Figure 1: Asset Forfeiture Process**



Source: GAO.

<sup>a</sup>Any state or local law enforcement agency, or foreign country, that directly participates in an investigation or prosecution that results in a federal forfeiture by a Justice or Treasury participating agency may request an equitable share of the net proceeds of the forfeiture.

## Justice and Treasury Asset Forfeiture Programs

The primary mission of the Justice Asset Forfeiture Program is to prevent and reduce crime by disrupting, damaging, and dismantling criminal organizations through the use of the forfeiture sanction. The program has three primary goals: (1) to punish and deter criminal activity by depriving criminals of property used or acquired through illegal activities; (2) to enhance cooperation among foreign, federal, state, and local law enforcement agencies through the equitable sharing of assets recovered

through the program;<sup>11</sup> and as a by-product, (3) to produce revenues in support of future law enforcement investigations and related forfeiture activities. The Justice Asset Forfeiture Program includes activity by the Department of Justice components as shown in table 1, as well as several components outside of the department.<sup>12</sup>

**Table 1: Justice Asset Forfeiture Program Components**

<b>Department of Justice</b>	<b>Description</b>
The Asset Forfeiture and Money Laundering Section (AFMLS) of the Criminal Division	AFMLS is responsible for the coordination, direction, and general oversight of the program.
Asset Forfeiture Management Staff (AFMS)	AFMS is responsible for the management of the AFF, program wide contracts, oversight of program internal controls, and its Consolidated Asset Tracking System—the computer system that is to track all assets.
Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF)	ATF is a seizing agency for the program and is responsible for enforcing federal laws and regulations relating to alcohol, tobacco, firearms, explosives, and arson by working directly and in cooperation with other federal, state, and local law enforcement agencies. ATF has the authority to seize and forfeit firearms, ammunition, explosives, alcohol, tobacco, currency, conveyances, and certain real property involved in violations of law.
Drug Enforcement Administration (DEA)	DEA is a seizing agency for the program and implements major investigative strategies against drug networks and cartels. DEA maintains custody over narcotics and other seized contraband.
Federal Bureau of Investigation (FBI)	FBI is a seizing agency for the program and investigates a broad range of criminal violations, integrating the use of asset forfeiture into its overall strategy to eliminate targeted criminal enterprise.
The United States Marshals Service (Marshals)	Marshals serves as the primary custodian of seized property for the program and manages and disposes of the majority of property seized for forfeiture. Marshals also contracts with qualified vendors to assist in the management and disposition of property. In addition to serving as the custodian of property, Marshals provides information and assists prosecutors in making informed decisions about property that is targeted for forfeiture.

<sup>11</sup>State and local law enforcement agencies typically qualify for equitable sharing by participating directly with Justice in joint investigations leading to the seizure and forfeiture of property. Agencies may either receive a portion of the proceeds resulting from the sale of the forfeited asset or may request that a forfeited asset such as a vehicle be put into official use. Any property other than contraband or firearms may be transferred to a state or local agency for official use, provided that it is used for law enforcement purposes. Treasury also runs an Equitable Sharing Program that is very similar to the Justice program.

<sup>12</sup>The components outside of Justice are the United States Postal Inspection Service; Food and Drug Administration; United States Department of Agriculture, Office of the Inspector General; Department of State, Bureau of Diplomatic Security; and Defense Criminal Investigative Service.

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**Department of Justice****Description**

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The United States Attorney's Offices (USAO)	USAOs are responsible for the prosecution of both criminal and civil actions against property used or acquired during illegal activity.
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Source: Justice.

Likewise, the mission of the Treasury Forfeiture Program is to affirmatively influence the consistent and strategic use of asset forfeiture by Treasury law enforcement bureaus to disrupt and dismantle criminal enterprises. The program has four primary goals: (1) to deprive criminals of property used in or acquired through illegal activities; (2) to encourage joint operations among federal, state, and local law enforcement agencies, as well as foreign countries; (3) to strengthen law enforcement; and (4) to protect the rights of the individual.

The Treasury Executive Office for Asset Forfeiture administers the TFF, which is the receipt account for the deposit of non-tax forfeitures made by member agencies. The member agencies include one Department of the Treasury agency and four Department of Homeland Security (DHS) agencies, as shown in table 2.<sup>13</sup>

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<sup>13</sup>In addition to the Treasury participating agencies, funds from the TFF can be allocated to other law enforcement entities that do not have forfeiture authority, such as Financial Crimes Enforcement Network, Federal Law Enforcement Training Center, and the Tax and Trade Bureau.

**Table 2: Treasury Asset Forfeiture Program Components**

Agencies participating in the Treasury program	Description
Treasury: Internal Revenue Service Criminal Investigation Division (IRS-CI)	IRS-CI is a seizing agency for the program and investigates financial crimes such as money laundering, corporate fraud, and terrorism financing.
DHS: U.S. Immigration and Customs Enforcement (ICE)	ICE is a seizing agency for the program and is responsible for the investigation of immigration crimes, human-rights violations, and human smuggling.
DHS: U.S. Customs and Border Protection (CBP)	CBP is a seizing agency for the program and seizes property primarily from criminal investigations and passenger/cargo processing. Prohibited forfeited items, such as counterfeit goods, narcotics, or firearms, are held by CBP until disposed of or destroyed.
DHS: U.S. Secret Service (USSS)	USSS is a seizing agency for the program and has primary investigative authority for counterfeiting, access-device fraud, and cybercrimes. <sup>a</sup>
DHS: U.S. Coast Guard (Coast Guard)	The Coast Guard participates in the Treasury program, is the lead federal agency for maritime drug interdiction, and shares lead responsibility for air interdiction with the U.S. Customs Service.

Source: Treasury and DHS.

<sup>a</sup>An access-device is any card, plate, code, account number, or other means of account access that can be used to obtain money, goods, or services.

## Justice and Treasury Have Shown Limited Progress since 2003 in Consolidating Asset Forfeiture Property Management Activities

Since 2003, Justice and Treasury have taken some steps to explore coordinating forfeiture program efforts, including sharing a website for posting notifications, pursuing a contract for seizure efforts abroad, and potentially sharing recycling facilities. However, the departments have made limited progress in sharing storage facilities or contracts, and Justice and Treasury have not fully explored the possibility of coordinating the management of their assets that could be consolidated to achieve efficiencies, effectiveness, and cost savings. As a result, each department maintains separate IT asset tracking systems, separate contracts, and separate storage facilities.

## Some Efforts Have Been Made or Are Under Way to Coordinate Forfeiture Activities but the Departments Continue to Maintain Separate Programs

In 2003, we reported that Justice’s and Treasury’s progress in improving the management of and accountability for seized and forfeited property, and their demonstrated commitment to communicate and coordinate where joint efforts could help reduce costs and eliminate duplicative activities, were sufficient to remove the high-risk designation from the asset forfeiture programs. We noted that Justice and Treasury were moving toward sharing website locations for Internet sales, sharing selected vehicle storage and warehouse facilities, and exploring opportunities to jointly contract for specific services in high-volume areas. However, the departments have not assessed the feasibility of

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consolidating asset management activities and continue to separately manage assets.

Since 2003, Justice and Treasury have coordinated in other areas such as developing and sharing a single electronic certification form and database to collect, process, and analyze the submission of online forms from state and local law enforcement agencies participating in the Equitable Sharing Program and sharing a website to post forfeiture notices to the public.<sup>14</sup> According to Treasury officials, since 2008 Treasury has saved approximately \$1.8 million in advertising costs because of the migration of advertising notices to the shared website.<sup>15</sup> In addition, Justice and Treasury officials noted other cooperative efforts they have planned or under way, which include the following:

- Justice procured a contract for claims administration in large-scale victim remission cases that participating agencies of each program will be able to use.<sup>16</sup> According to Justice officials, as of August 2012 implementation was under way.
- Justice and Treasury are pursuing an international property contract for use by both departments for seizure efforts related to real and personal property located abroad, and the departments expect to award a contract by October 2013.
- Justice uses Treasury's Bureau of Public Debt brokerage account in order to dispose of forfeited paper stocks and bonds rather than opening its own account for the disposal of such securities.
- Treasury is exploring the possibilities of using Justice's UNICOR as a recycler of seized and forfeited goods and, as of June 2012, had

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<sup>14</sup>Through the Equitable Sharing Program, Justice distributes an equitable share of forfeited property and proceeds to participating state and local law enforcement agencies that directly participate in an investigation or prosecution that results in federal forfeiture. For more information on the Equitable Sharing Program, see [GAO-12-736](#).

<sup>15</sup>Treasury officials further noted that in the coming months, CBP will be posting forfeiture notices on the same website, which is expected to increase the program's annual savings on advertisement costs.

<sup>16</sup>In cases where people have been defrauded, Justice and Treasury go through a process called remission. Remission occurs when forfeited assets are returned to the victims of a crime underlying forfeiture. One example of a large-scale case is the Bernard Madoff Ponzi scheme that is considered to be the largest financial fraud in history.

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conducted several site visits to selected UNICOR recycling facilities to review the program and ensure adequate security measures were in place during the recycling process.<sup>17</sup>

- Treasury provided its personal and real property contract structures to Justice for informational purposes in an effort to share information and to assist in their procurement process.

Senior officials from both departments also stated that they routinely consult and coordinate with each other to ensure that they develop consistent policies and practices relating to many areas of the programs, especially for major policies such as equitable sharing and third-party victims.

Additionally, Justice and Treasury had contracted for a study in 2000 to identify opportunities for increased cooperation and sharing of agency and contractor resources. The study contained recommendations for improving the effectiveness and efficiency of property management functions. For example, the study recommended sharing fixed-cost vehicle storage facilities and jointly disposing of vehicles, vessels, and aircraft. The study also recommended that Treasury consolidate its IT asset tracking systems into one. However, Justice rejected the findings of the study because it asserted that the contractor did not satisfy the terms of the contract.<sup>18</sup> For example, the contractor was supposed to develop performance metrics for property management and disposition but, according to Justice, did not do so. As a result, the departments continue to separately manage and dispose of their seized and forfeited property. According to Justice and Treasury officials, when Congress passed a law establishing the TFF in 1992, it recognized the differences in the programs' missions, which warranted creating separate programs, and this encouraged independent operational decisions that eventually created differences between the two programs. Treasury officials further noted that with the enactment of the Homeland Security Act of 2002 and the creation of DHS in 2003, Congress did not choose to mandate any

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<sup>17</sup>UNICOR is the trade name for Federal Prison Industries, whose mission is to employ and provide job skills training to the greatest practicable number of inmates confined within the Federal Bureau of Prisons and to produce market-priced high quality goods and services, among other things.

<sup>18</sup>According to Justice officials, the study was never officially released since the vendor did not fulfill the requirements of the contract.

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consolidation of the programs, and therefore Congress' intent was that the programs remain separate.<sup>19</sup> We recognize the separate legal authorities of the asset forfeiture funds, but those legal authorities do not preclude coordinating more or consolidating certain asset management activities within the programs that we have found to be duplicative over the years across the federal government. Further, after the statutory creation of the Treasury Forfeiture Fund in 1992, a 1995 House Appropriations Committee report directed Justice to review the feasibility of consolidating Justice and Treasury contracts with vendors that provide asset management and disposal services for both agencies, in order to address duplication and provide cost savings.<sup>20</sup> Additionally, over the past 2 years, pursuant to a statutory mandate,<sup>21</sup> we have reported on many areas that appear to be duplicative, overlapping, or fragmented.<sup>22</sup> These past reports have suggested that federal agencies could increase their efficiency and effectiveness by consolidating their physical infrastructure or management functions.

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## Justice and Treasury Have Made Limited Progress to Decrease Duplication in the Management of Assets in the Justice and Treasury Forfeiture Programs

### Duplication in Justice and Treasury Asset Tracking Systems

While the departments were moving toward more coordination in 2003, limited progress has been made since then in sharing the management of its assets. Specifically, the departments continue to maintain separate IT asset tracking systems, storage facilities, and contracts.

Justice and Treasury maintain four separate IT asset tracking systems—one for Justice and three for Treasury—to support their respective asset forfeiture program activities, and these four tracking systems have similar

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<sup>19</sup>Homeland Security Act of 2002, Pub. L. No. 107-296, 116 Stat. 2135.

<sup>20</sup>Departments of Commerce, Justice, and State, The Judiciary, and Related Agencies Appropriations Bill, Fiscal Year 1996, H.R. Rep. No. 104-196, at 20, 104th Cong. (1995).

<sup>21</sup>Pub. L. No. 111-139, § 21, 124 Stat. 8, 29-30 (2010).

<sup>22</sup>GAO, *2012 Annual Report: Opportunities to Reduce Duplication, Overlap and Fragmentation, Achieve Savings, and Enhance Revenue*, [GAO-12-342SP](#) (Washington, D.C.: Feb. 28, 2012); and *Opportunities to Reduce Potential Duplication in Government Programs, Save Tax Dollars, and Enhance Revenue*, [GAO-11-318SP](#) (Washington, D.C. Mar. 1, 2011).

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functionality.<sup>23</sup> In February 1995, we reported that Justice and Treasury were pursuing consolidation of IT asset tracking systems and that both departments had agreed to develop, implement, manage, operate, enhance, and support a consolidated IT asset tracking system.<sup>24</sup> According to Justice officials, Treasury had intended to use Justice's system and participated for 2 years in its design, development, and implementation, but subsequently withdrew to use its own tracking system. Treasury officials stated that they developed their own IT asset tracking system that would link to the program's financial system of record in order to satisfy the Chief Financial Officers Act of 1990 and the federal financial requirements mandated by the Federal Accounting Standards Advisory Board.<sup>25</sup> Our prior work shows that information technology solutions can be identified in areas in which agencies have made individual investments for systems that are common and duplicative.<sup>26</sup> For example, the federal payroll consolidation initiative consolidated 26 payroll systems to four shared-service centers, standardized payroll policies and procedures, and resulted in achieving cost effectiveness through economies of scale and the elimination of duplicative systems. Further, in 1996, we reported that Treasury recognized that the Justice IT asset tracking system could be modified to meet the Treasury financial reporting requirements but believed that developing a new system to meet the requirements was preferable.<sup>27</sup> In 2012, Justice and Treasury officials stated that they had not compared the different systems to determine similarities or differences between them or whether consolidation was feasible or desirable. Treasury officials stated that they

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<sup>23</sup>Two of the three IT asset tracking systems used in the Treasury Forfeiture Program are owned and operated by the Department of Homeland Security.

<sup>24</sup>[GAO/HR-95-7](#).

<sup>25</sup>The Chief Financial Officers Act of 1990 (CFO Act), as amended, requires agency financial management systems to provide complete, reliable, consistent, and timely information that responds to agency managers' financial information needs, including establishing integrated accounting and financial management systems. See Pub. L. No. 101-576, 104 Stat. 2838. The Federal Accounting Standards Advisory Board establishes accounting standards governing federal agency financial systems and financial reporting pursuant to the CFO Act. For example, the standards address accounting for inventory and related property, including seized and forfeited property.

<sup>26</sup>GAO, *Streamlining Government: Questions to Consider When Evaluating Proposals to Consolidate Physical Infrastructure and Management Functions*, [GAO-12-542](#) (Washington, D.C.: May 23, 2012).

<sup>27</sup>[GAO/T-GGD-96-40](#).

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did not believe that consolidation would be cost-effective, and Justice and Treasury continue to use separate systems to perform similar functions that reside on different hardware and software platforms.

We analyzed the major functions of Justice and Treasury's four systems and found that all systems perform similar functions that are duplicative across government agencies overseeing asset forfeiture programs, as shown in table 3. All four systems have the ability to record seizures, details on the asset, movement of the asset through various stages, and disposition of the asset. Further, all systems could generate detailed and various reports related to the management of assets.

**Table 3: Asset Tracking Systems**

Asset tracking system	Description	Functionality			
		Ability to record seizures	Records asset information such as parties, liens, evidence, petition, and asset movement	Ability to generate reports	Ability to track equitable sharing payments
Justice: Consolidated Asset Tracking System (CATS)	CATS is the system of record for the Justice program. It tracks information through the entire process from seizure to disposition including asset forfeiture program business functions such as seizures, custody, forfeiture, and disposal.	Yes	Yes	Yes	Yes
Treasury: Seized Asset and Case Tracking System (SEACATS)	SEACATS is the system of record for the Treasury program. It is operated by CBP and tracks information on assets through the entire life cycle from seizure to disposition for assets seized under the Treasury program. In addition to tracking seized and forfeited assets, SEACATS supports CBP in issuing penalties assessed against a person or business violating laws enforced by CBP, and in issuing claims for liquidated damages.	Yes	Yes	Yes	Yes
Treasury: Asset Forfeiture Tracking and Retrieval (AFTRAK)	AFTRAK is used by IRS-CI, and according to officials, was originally developed in the early 1990s but was redesigned in April 2010 to be interconnected to IRS's investigation case management system. Officials stated that it cannot be linked to other systems as it contains information that is subject to Internal Revenue Code rules that deal with federal statutory tax laws. Assets seized by IRS-CI are recorded and tracked in AFTRAK; however, the officials stated that personal and real property information is also manually entered into SEACATS since it is the system of record for Treasury.	Yes	Yes	Yes	Yes
Treasury: Forfeiture and Seizure Tracking (FASTRAK)	FASTRAK is used by USSS. USSS officials stated that they used CATS many years ago but developed FASTRAK in early 2010 so they could have more control over information, since they deal primarily with intelligence information.	Yes	Yes	Yes	Yes

Source: GAO analysis of Justice and Treasury documents.

Officials at CBP, the agency responsible for managing SEACATS—the Treasury system of record—stated that a committee had been

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established in 2011 to begin an IT evaluation of an analysis of alternatives that would explore combining the three IT asset tracking systems under the Treasury program. However, just as the effort began, funding for the evaluation was eliminated because of overall federal government program budget cuts. While CBP attempted an evaluation, officials responsible for the overall Treasury program stated that given the unique requirements of Treasury participating agencies, it would not be beneficial to develop a consolidated asset tracking system. Likewise, according to Justice officials, Justice has done little outreach to the Treasury participating agencies about coordinating or consolidating IT asset tracking systems. However, Justice officials believed that there was room to consolidate asset tracking systems, and said a “best of breed” approach could be used, wherein the best features from each system would be combined. Further, in our analysis of the systems, we found that the technology in the Treasury system of record, SEACATS, was based on 1990s mainframe technology with no existing formal documentation; officials from the Office of Information Technology would like to move the application from the mainframe to a more modern technology environment. According to Justice and Treasury data, the cost of developing, maintaining, and overseeing their four asset tracking systems in fiscal year 2011 totaled \$16.2 million for CATS and \$10.4 million combined for the three Treasury asset tracking systems.

As we reported in May 2012, consolidating management functions, such as information technology services, can increase the efficiency and effectiveness of programs or contribute to cost savings, but information is needed to help effectively evaluate consolidation proposals and activities.<sup>28</sup> As shown in table 4, fundamental questions should be answered while considering consolidation because, while consolidation is beneficial in some situations, it is not in others. Consolidation initiatives can be immensely complex, politically charged, and costly and are not quick, easy, or automatic ways of producing desired change. As a result, a case-by-case analysis is necessary—evaluating the goals of the consolidation against the realistic possibility of the extent to which those goals would be achieved—to ensure effective stewardship of government resources in a constrained budget environment. By conducting a study that takes into account the expected costs, benefits, and other key questions to consider when evaluating consolidation proposals, Justice

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<sup>28</sup>[GAO-12-542](#).

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and Treasury would have the information needed to determine if consolidation would result in improvements such as increases in efficiency, effectiveness, or cost savings.

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**Table 4: Key Questions to Consider When Evaluating Consolidation Proposals**

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What are the goals of the consolidation? What opportunities will be addressed through the consolidation and what problems, if any, will be created?

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What will be the likely costs and benefits of the consolidation? Are sufficiently reliable data available to support a business-case analysis or cost-benefit analysis?

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How can the up-front costs associated with the consolidation be funded?

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Who are the consolidation stakeholders, and how will they be affected? How have the stakeholders been involved in the decision, and how have their views been considered? On balance, do stakeholders understand the rationale for consolidation?

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To what extent do plans show that change management practices will be used to implement the consolidation?

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Source: [GAO-12-542](#).

### Potential Duplication in Justice's and Treasury's Storage Facilities and Contracts

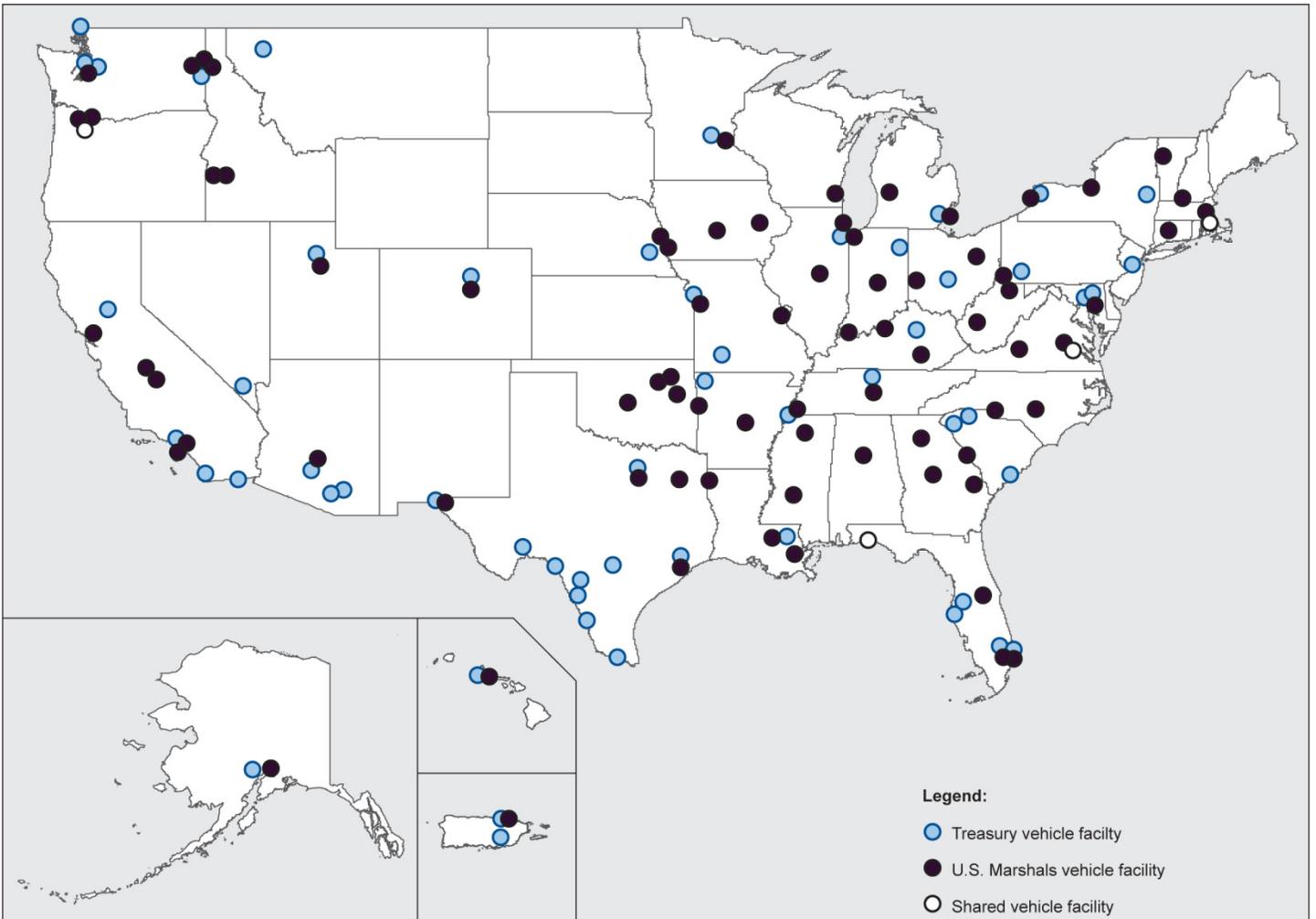
Justice and Treasury have made limited progress in sharing storage facilities or contracts and continue to separately store assets seized under each program. In some cases, storage facilities are located in the same geographic area. Under the Justice program, the Marshals Service—the primary custodian of Justice's seized assets—generally takes a decentralized approach to facility and contract management. In fiscal year 2011, the Marshals Service had multiple contracts for the management, storage, and disposal of assets at a cost of about \$19 million. Treasury, using a centralized approach, has two nationwide contracts that provide custodial services either directly or through subcontracts with other vendors at a cost of about \$49 million for fiscal year 2011. Treasury reported overseeing 5 government warehouse facilities, 61 vehicle locations, and 82 outside specialty vendor locations such as cold storage or storage of hazardous materials. Justice and Treasury stated that the volume and types of properties seized by the participating agencies of each department vary. For example, according to Treasury officials, CBP seizes and holds a much higher volume of items that have no resale value to the government, such as narcotics and contraband, than Justice. While there are some variations in the types of properties seized, both departments also seize similar assets such as vehicles and real property.

Our analysis of contracted asset storage facilities showed that about 23 to 40 percent of Marshals and Treasury's contracted facilities in each category are in close proximity to one another—or within 20 miles or less of one another. Because there is some variation in the types and volumes of assets seized under each program, we analyzed storage locations for

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assets that both departments seize and that generally are managed similarly. In our analysis, we examined a total of 212 contract-owned asset storage facilities utilized by Marshals and Treasury as of June 2012 for the storage of three categories of assets—vehicles (143), vessels (54), and aircraft (15). As shown in figure 2, each agency maintains, for example, vehicle storage facilities in numerous states and territories across the country. However, several states—including the border states of Texas and California in addition to Florida—contain higher concentrations of vehicle storage facilities.

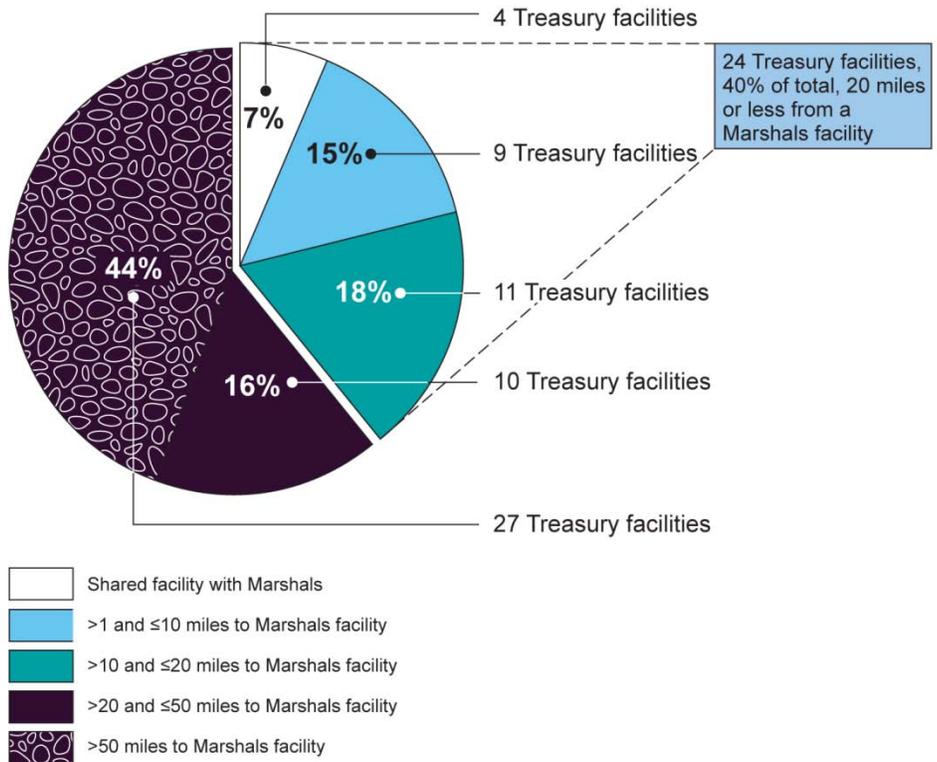
**Figure 2: Locations of Marshals and Treasury Contract Asset Storage Facilities for Vehicles, Vessels, and Aircraft**



Source: GAO analysis of U.S. Marshals and Treasury storage facility data.

With respect to contracted vehicle storage facilities, our analysis shows that Treasury uses 61 of the 143 vehicle storage facilities, of which 40 percent are located 20 miles or less from a Marshals contracted vehicle storage facility. This includes 4 facilities, managed by the same vendor, which Treasury shares with Marshals under separate contracts, as shown in figure 3.

**Figure 3: Proximity of Treasury Vehicle Storage Facilities to Marshals Facilities**



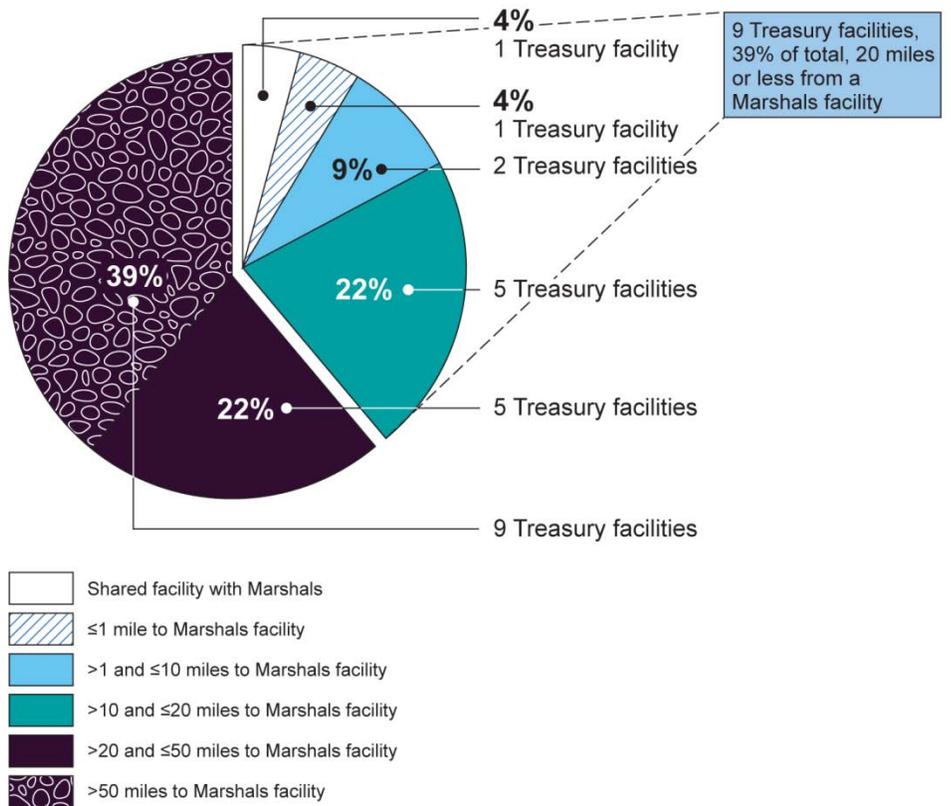
Source: GAO analysis of U.S. Marshals and Treasury storage facility data.

Vendors at one of the vehicle facilities we visited stated that because of the small size of the facility, they were at full capacity and could not accommodate more vehicles; however officials managing the other, larger facility nearby that we visited stated that there would be room for additional vehicles. We recognize that excess capacity might not exist for all vehicle storage facilities that are near one another, and that other factors might influence whether vehicle storage facilities could be shared, such as different agency contracting rules and specialized requirements. However, this example indicates that the potential for sharing resources exists and could be further explored.

For the storage of vessels, Treasury and Marshals use a total of 54 contracted facilities—23 facilities for Treasury and 31 for Marshals. Our analysis shows that 39 percent (9 of 23) of the Treasury contracted vessel storage facilities were located 20 miles or less from a Marshals

contracted vessel storage facility—including 1 facility that both Treasury and Marshals use but under separate contracts, as shown in figure 4.

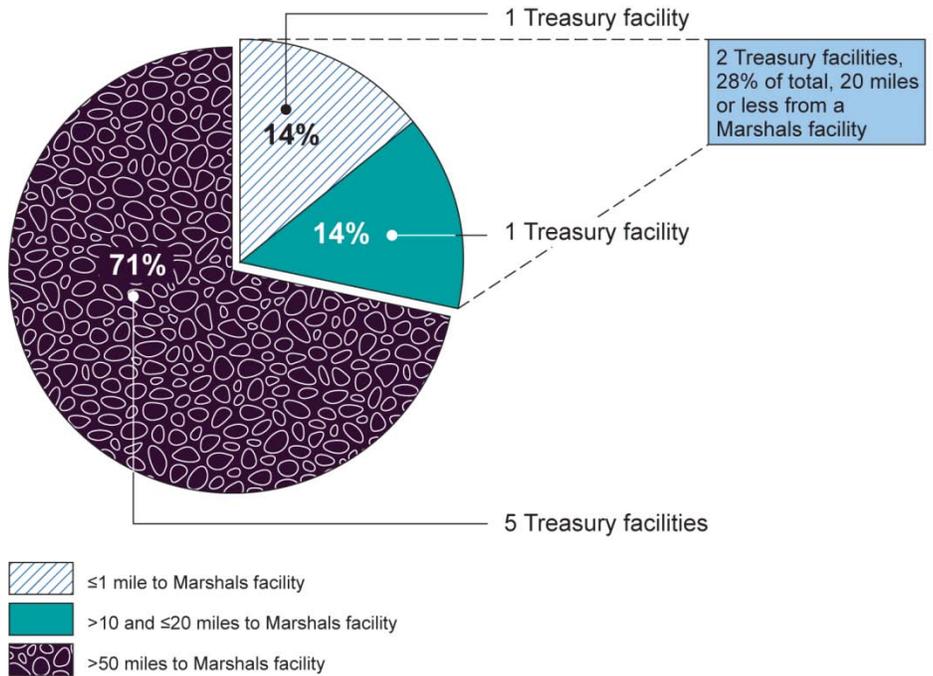
**Figure 4: Proximity of Treasury Vessel Storage Facilities to Marshals Facilities**



Source: GAO analysis of U.S. Marshals and Treasury storage facility data.

Treasury and Marshals also maintain 15 contracted facilities for the storage of aircraft—7 facilities for Treasury and 8 for Marshals. Our analysis shows that 28 percent (2 of 7) of the Treasury contracted aircraft facilities were located 20 miles or less from a Marshals contracted vessel storage facility, as shown in figure 5.

**Figure 5: Proximity of Treasury Aircraft Storage Facilities to Marshals Facilities**



Source: GAO analysis of U.S. Marshals and Treasury storage facility data.

Note: Percentages do not add to 100 because of rounding.

In addition to contracted facilities, in fiscal year 2011, Marshals reported having 87 government-run storage locations and Treasury reported overseeing 5 government warehouse facilities.<sup>29</sup> Additionally, CBP, as a participant in the Treasury program, reported using about 80 warehouses where assets that cannot be handled by contractors—such as drugs, weapons, and money—are stored. Treasury officials stated that sharing warehouses would not be practical under Treasury’s current contract structure. However, the practicality of sharing warehouses cannot be known without more information. A study to evaluate the feasibility of consolidation that included government-run storage facilities would provide Treasury and Justice with information to determine whether improved effectiveness, efficiencies, or cost savings were possible.

<sup>29</sup>According to Marshal Service officials, government-run storage locations are secure places that do not require a procurement action or incur a storage cost, and in some cases, can be a vault in a district office.

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Marshals and Treasury also have separate contracts for the management and disposal of real property, which includes single-family homes, multifamily homes, warehouses, and land. In fiscal year 2011, Marshals reported using one national contract for the management of real property in every U.S. Marshals District except three.<sup>30</sup> Treasury uses a similar model for managing real property and also uses one national contract for the management of real property, which includes maintaining and eventually disposing of the property. Marshals and Treasury use different national contractors, and have not evaluated the feasibility of consolidating the contracting for real property management. They therefore do not know if there could be improved effectiveness, efficiency gains, or cost savings realized because of economies of scale.

In fiscal year 2011, Marshals had contracts for the management, storage, and disposal of all assets at a cost of about \$19 million.<sup>31</sup> Treasury's two nationwide contracts—one for the management of personal property and one for the management of real property—cost about \$49 million for fiscal year 2011. Given the resources needed to maintain separate asset tracking systems, asset storage facilities, and contracts for the management of property; consolidating these systems, storage facilities, and contracts could result in increased efficiency, effectiveness, and cost savings. However, gathering additional information would be important to help effectively evaluate consolidation proposals and activities, as well as any expected benefits.

Given the proximity of many Marshals and Treasury asset storage facilities as detailed above, we asked officials from the two agencies if they had studied the feasibility of consolidating their separate contracting activities for the storage of similar assets. Both Marshals and Treasury responded that, while they have attempted to consolidate storage facilities where practical, they had not considered such an analysis because of factors such as (1) the unique security requirements for their stored assets; (2) variations in the types of assets maintained by each

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<sup>30</sup>There are 94 U.S. Marshals districts. According to Marshals officials, the 3 remaining districts used multiple vendors for the management of real property.

<sup>31</sup>According to Marshals, \$19 million is the approximate amount paid to vendors for all asset management services between October 1, 2010, and September 30, 2011, that stored one or more assets over the same period of time. The cost of \$19 million excludes vendors who performed one or more asset management services (i.e., towing, maintenance, disposal/auction) other than storage.

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agency that may create unique storage needs; (3) different contracting rules and requirements for each agency; (4) the inability to accurately predict the combined storage needs of both agencies, which affects their ability to contract for these services; and (5) overall lack of assurance that combining storage contracts will result in cost savings. However, according to these same officials, the departments have not analyzed the similarities or differences in each department's security requirements, storage needs, or contracting rules. Thus, the extent to which variations in these factors hinder consolidation efforts is not known. Conducting a study that assesses the feasibility of consolidation, including the costs, benefits, and key questions to consider when evaluating consolidation, would better position Justice and Treasury to determine if consolidation would result in increases in efficiency, effectiveness, or cost savings.

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## Conclusions

Justice and Treasury separately manage over \$9 billion in seized assets. The departments use different information systems and separate contracts, and maintain separate storage facilities that are frequently within 20 miles of a similar facility. While the agencies have taken some steps to coordinate forfeiture program efforts, the current fiscal environment and the billions of dollars of assets involved underscore the need for agencies to examine how consolidating operations might contribute to cost savings or effectiveness gains. By conducting a study that takes into account the costs, benefits, and key questions to consider when evaluating consolidation proposals, the departments could have critical information to better identify whether increased efficiencies, effectiveness, and cost savings can be realized.

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## Recommendations for Executive Action

Given that information is needed to determine the feasibility of consolidating potentially duplicative Justice and Treasury asset forfeiture management activities, we recommend that the Attorney General and the Secretary of the Treasury conduct a study to determine the feasibility of consolidating asset management activities including, but not limited to, the use of asset tracking systems and the sharing of vendor and contract resources. This study should include the likely costs and benefits of consolidation as well as GAO's key questions to consider when evaluating consolidation proposals.

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## Agency Comments

We provided a draft of this report to Justice and Treasury for their review and comment. Justice and Treasury did not provide official written comments to include in this report. However, in e-mails received on

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August 28, 2012, from Justice and Treasury officials, both departments concurred with the recommendation. Justice further noted that once the final report is issued, the department will provide a formal plan of action to Congress within 60 days. Treasury also noted that DHS would need to be consulted as part of the study since DHS owns and operates two of the IT asset tracking systems used in the Treasury program. Both Justice and Treasury provided technical comments, which we incorporated as appropriate.

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We are sending copies of this report to the Attorney General, the Secretary of the Treasury, selected congressional committees, and other interested parties. In addition, this report is be available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staff have any further questions about this report, please contact me at (202) 512-9627 or [maurerd@gao.gov](mailto:maurerd@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 appendix I.

Sincerely yours,

A handwritten signature in black ink that reads "David C. Maurer". The signature is written in a cursive style with a long, sweeping tail on the final letter.

David C. Maurer, Director  
Homeland Security and Justice Issues

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# Appendix I: GAO Contact and Staff Acknowledgments

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## GAO Contact

David C. Maurer, (202) 512-9627 or [maurerd@gao.gov](mailto:maurerd@gao.gov)

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## Staff Acknowledgments

In addition to the contact named above, Sandra Burrell and Dawn Locke, Assistant Directors, and Valerie Kasindi, Analyst-in-Charge, managed this assignment. Samantha Carter and Mike Harmond made key contributions to the report. Also contributing to this report were Chuck Bausell, Frances Cook, Katherine Davis, Eric Hauswirth, Linda Miller, John Mingus, Gary Mountjoy, Cynthia Saunders, Karl Seifert, and Janet Temko.

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