FARM PROGRAMS

USDA Needs to Do More to Prevent Improper Payments to Deceased Individuals
FARM PROGRAMS

USDA Needs to Do More to Prevent Improper Payments to Deceased Individuals

Why GAO Did This Study

USDA spends about $20 billion annually on federal programs that support farm income, conserve natural resources, and help farmers manage risks from natural disasters, benefiting over 1 million participants. Given their cost and continuing nationwide budget pressures, these programs have come under increasing scrutiny. One concern has been the distribution of benefits to ineligible participants, including potentially improper payments to deceased individuals, which, as GAO and others have reported, may call into question whether these farm safety net programs are benefiting the agricultural sector as intended. GAO was asked to evaluate USDA controls over payments to the deceased. This report examines the extent to which procedures are in place to prevent (1) FSA and (2) NRCS from making potentially improper payments to deceased individuals and (3) RMA from potentially improper subsidies on behalf of deceased individuals. GAO reviewed a random sample of payments, compared USDA’s databases with SSA’s master list of deceased individuals, and interviewed agency officials.

What GAO Found

Since 2007, the Department of Agriculture’s (USDA) Farm Service Agency (FSA), which administers various programs for farmers that help support farm incomes and provide disaster assistance, has established procedures for preventing improper payments to deceased individuals, including, on a quarterly basis, matching payments to program participants with the Social Security Administration’s (SSA) data on deceased individuals. In addition, FSA state and county offices review and verify whether payments made to deceased individuals are proper or improper. Overall, these procedures have enabled FSA to identify thousands of deceased individuals who were paid $3.3 million in improper payments after their dates of death, of which FSA has recovered approximately $1 million. GAO reviewed a generalizable random sample of payments to deceased individuals that FSA identified as proper and found that 9 percent did not have sufficient support to be coded as proper. More monitoring to ensure that county offices’ coding of payments is supported by documentation could help reduce the error rate.

The Natural Resources Conservation Service (NRCS), a USDA agency that administers voluntary conservation programs, does not have procedures to prevent potentially improper payments to deceased individuals. For example, NRCS’s ability to verify whether payment recipients have died is limited because the agency does not match these recipients against SSA’s master list of deceased individuals. Under the standards for internal control in the federal government, agencies are to clearly document such control in the form of management directives, administrative policies, or operating manuals. GAO did a data review for fiscal year 2008 to April 2012, and estimates that NRCS made $10.6 million payments on behalf of 1,103 deceased individuals 1 year or more after their death. Some of these payments may have been proper, but NRCS cannot be certain because it neither identifies which of its payments were made to deceased individuals, nor reviews each of these payments.

USDA’s Risk Management Agency (RMA), which administers crop insurance programs, does not have procedures in place consistent with federal internal control standards to prevent potentially improper subsidies on behalf of deceased individuals. For example, RMA does not use SSA’s master list of deceased individuals to verify whether its policyholders have died. GAO matched every policyholder’s Social Security number in RMA’s crop insurance subsidy and administrative allowance data for crop insurance years 2008 to 2012 with SSA’s master list of deceased individuals and found that $22 million in subsidies and allowances may have been provided on behalf of an estimated 3,434 program policyholders 2 or more years after death. Many of these subsidies and allowances may have been proper, but without reviewing each subsidy and allowance made on behalf of deceased individuals, RMA cannot be certain that these subsidies and allowances are proper. In addition, without accurate records of which policyholders are deceased, RMA may be less likely to rely on results from data mining—a technique for extracting knowledge from large volumes of data—and therefore be less likely to detect fraudulent, wasteful, or abusive crop insurance claims.

What GAO Recommends

GAO recommends that FSA further strengthen its verification of payments to deceased individuals, NRCS develop and implement procedures to prevent improper payments to deceased individuals, and RMA develop and implement procedures to prevent improper crop insurance subsidies on behalf of deceased policyholders and to improve the effectiveness of its data mining. USDA generally agreed with GAO’s findings and recommendations.

View GAO-13-503. For more information, contact Daniel Garcia-Diaz at (202) 512-3841 or garciadiazd@gao.gov.

June 2013
## Contents

### Letter

| Background | FSA Has Established Procedures for Preventing Improper Payments to the Deceased, but Some Supporting Information Is Incomplete | 5 |
| NRCS Does Not Have Procedures in Place to Prevent Improper Payments to Deceased Individuals | 7 |
| RMA Does Not Have Procedures in Place to Prevent Improper Subsidies on Behalf of Deceased Individuals | 12 |
| Conclusions | 15 |
| Recommendations for Executive Action | 17 |
| Agency Comments and Our Evaluation | 18 |

### Appendix I

Objectives, Scope, and Methodology | 21 |

### Appendix II

Comments from the U.S. Department of Agriculture | 24 |

### Appendix III

GAO Contact and Staff Acknowledgments | 26 |

### Related GAO Products

27

## Abbreviations

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Full Form</th>
</tr>
</thead>
<tbody>
<tr>
<td>FSA</td>
<td>Farm Service Agency</td>
</tr>
<tr>
<td>NRCS</td>
<td>Natural Resources Conservation Service</td>
</tr>
<tr>
<td>RMA</td>
<td>Risk Management Agency</td>
</tr>
<tr>
<td>SSA</td>
<td>Social Security Administration</td>
</tr>
<tr>
<td>USDA</td>
<td>U.S. Department of Agriculture</td>
</tr>
</tbody>
</table>

This is a work of the U.S. government and is not subject to copyright protection in the United States. The published product may be reproduced and distributed in its entirety without further permission from GAO. However, because this work may contain copyrighted images or other material, permission from the copyright holder may be necessary if you wish to reproduce this material separately.
June 28, 2013

The Honorable Debbie Stabenow
Chairwoman
Committee on Agriculture, Nutrition and Forestry
United States Senate

Dear Madam Chairwoman:

The U.S. Department of Agriculture (USDA) spends about $20 billion annually on federal programs that support farm income, conserve natural resources, and help farmers and farming entities manage risks from natural disasters. These programs benefit over 1 million participants. Given their cost to the federal government, these agricultural safety net programs have come under increasing scrutiny over the years, particularly in light of the nation’s severe budget pressures and high farm income levels. One area of concern has been the distribution of benefits to ineligible participants, including potentially improper payments to deceased individuals, which, as we and others have reported, may call into question whether these safety net programs are benefiting the agricultural sector as intended.

Three USDA agencies—the Farm Service Agency (FSA), the Natural Resources Conservation Service (NRCS), and the Risk Management Agency (RMA)—play key roles in aiding farmers. FSA administers various programs that help support farm income and provide assistance after disasters. NRCS works with farmers and other landowners to implement practices to conserve natural resources, such as soil and water. RMA administers the federal crop insurance program, which subsidizes crop insurance to farmers to mitigate losses due to poor crop yields, declines in crop prices, or both. Both FSA and NRCS provide payments to farmers and farming entities through a network of agency headquarters, state, and county offices. RMA, in contrast, administers crop insurance to farmers through a network of 17 approved insurance companies. In 2012, FSA provided $7.4 billion for farm commodity and conservation programs, NRCS provided $4.0 billion for financial and technical assistance in conservation efforts, and RMA provided $8.3 billion in subsidies and allowances for crop insurance.
Over the years, we and USDA’s Office of Inspector General have reported on the risks of fraud, waste, and abuse in these programs and recommended ways to alleviate such risks.1 Specifically, a 2013 study by USDA’s Office of Inspector General found that FSA, NRCS, and RMA were among seven USDA agencies with high-risk programs vulnerable to significant improper payments. In a July 2007 report, we found that from 1999 through 2005, FSA paid $1.1 billion in farm payments in the names of 172,801 deceased individuals, and we made recommendations for improving FSA’s ability to prevent improper payments.2 Among other things, we recommended that FSA implement management controls to verify that individuals receiving payments have not died and to determine if improper payments were made to deceased individuals or to entities, such as corporations or partnerships, that did not disclose the death of a member and, if so, to recover the appropriate amounts. Subsequently, the Food, Conservation, and Energy Act of 2008 (2008 Farm Bill) was enacted, requiring FSA to reconcile records of individuals who received payments with Social Security Administration (SSA) data twice each year to determine if the individuals are alive. In addition, we also reported in April 2012 on weaknesses in RMA’s crop insurance program, and we screened our past work to identify principles significant to integrity, effectiveness, and efficiency in farm bill programs.3 One of these principles, framed as a question, applies to oversight of these programs by federal agencies: “Does the program have mechanisms, such as management controls, to monitor compliance and help minimize fraud, waste, and abuse in areas where these are most likely to occur?” In an April 16, 2013, hearing before the House Committee on Appropriations, Subcommittee on Agriculture, Rural Development, Food and Drug Administration, and Related Agencies, the Secretary of Agriculture


2GAO-07-818.

commented that a reduction in crop insurance errors, including fraud, could save tens of millions of dollars. Further, the Improper Payments Information Act of 2002, as amended, requires federal agencies to periodically review their programs and to identify those that may be susceptible to significant improper payments, including payments and insurance subsidies to ineligible individuals.\(^4\) In addition, the Improper Payments Elimination and Recovery and Improvement Act of 2012 gives specific statutory authority to the Do Not Pay initiative, requiring federal agencies to review prepayment procedures and available databases with relevant information on eligibility, including SSA’s death master file, to determine program eligibility and prevent improper payments.\(^5\) Federal law and USDA regulations also require that certain participants be actively engaged in farming to qualify for farm program payments.

In this context, you asked us to evaluate USDA’s guidance and control over payments to deceased individuals and the appropriateness of such payments. This report examines the extent to which procedures are in place to prevent (1) FSA from making potentially improper payments to deceased individuals, (2) NRCS from making potentially improper payments to deceased individuals, and (3) RMA from providing potentially improper subsidies on behalf of deceased individuals.

To address all three objectives, we reviewed the 2008 Farm Bill, USDA regulations and guidance, and relevant reports by us and USDA’s Inspector General; we also interviewed officials about what steps the agencies take to prevent potentially improper payments or benefits to deceased individuals. We interviewed USDA officials in Washington, D.C.; California; Illinois; Kansas; Missouri; and Texas to obtain information about agency procedures and adherence to guidance. We selected these locations to reflect a variety of characteristics, such as a high number of FSA payments made to deceased individuals, and geographic diversity. To address the first objective, we also interviewed FSA officials about the extent to which this agency follows requirements to compare agency data with the data in SSA’s death master file and the


steps the agency takes to recover improper payments. To determine if state and county offices properly coded payments made to deceased individuals (coding designates a given payment as proper or improper), we used a generalizable, random sample of 100 payments made by FSA to deceased individuals for the most recent four consecutive quarters of data available—starting in the third quarter of fiscal year 2011 (i.e., July 2011)—after FSA implemented a web-based system for reviewing payments to deceased individuals. We also reviewed and analyzed supporting hard-copy documentation to determine the individuals’ eligibility. To understand the reasons for potential errors, we generated a nonprobability sample of 20 payments made to deceased individuals for the same period and deemed erroneous by the agency, and we reviewed and analyzed the supporting documentation for these improper payments as well. Because this sample was a nonprobability sample, the results cannot be generalized to all recipients of FSA payments, but they offer examples of improper payments to deceased individuals. To address the second objective, we compared NRCS payment data since the 2008 Farm Bill—from fiscal year 2008 through April 2012—with the death master file to determine the extent to which NRCS has made potentially improper payments to deceased individuals. To address the third objective, we interviewed RMA agency officials to obtain information about the steps the agency takes to verify its records of eligible policyholders. To determine the extent to which RMA ensures that its records are regularly updated to verify whether policyholders have died, we compared the death master file with crop insurance data from RMA for crop reinsurance year 2008 through reinsurance year 2012. For all three agencies’ payment information and for SSA’s death master file, we found that their data were sufficiently reliable for the purposes of our review. Appendix I presents a more detailed discussion of our scope and methodology.

We conducted this performance audit from March 2012 through June 2013 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to

---

6 The death master file is a national database of deceased individuals who had Social Security numbers and whose deaths were reported to SSA. It contains information on date of birth, date of death, and state or country of residence for each decedent and is a tool for identifying deceased individuals in a timely way.

7 A crop reinsurance year begins on July 1 and ends on June 30.
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.

Background

USDA provides various programs that assist farmers and landowners through its subsidiary agencies FSA, NRCS, and RMA.

FSA Provides Benefits through Commodity and Crop Disaster Assistance Programs

FSA provides benefits to farmers through various programs, including farm commodity and crop disaster assistance programs authorized in the 2008 Farm Bill. FSA has overall responsibility for administering these programs, including ensuring that all recipients meet eligibility requirements and do not receive payments in excess of program limitations. Farming operations—whether individuals or entities—applying for benefits must file a farm operating plan and an annual acreage report with their local field office, and if any changes occur that could affect program eligibility, such as changes affecting one’s status as actively engaged in farming, the farming operation must file a revised farm operating plan. These documents record farming information, such as the name of each individual with an interest in the farming operation, which crops are planted on each field, and the farming practices used. FSA uses this information to determine farm program payments, including payments for various agricultural disaster assistance programs. Most farmers receive farm program payments directly from FSA as individual operators. Some farmers, however, use legal entities to organize their farming operations, thereby reducing their exposure to financial liabilities. Many FSA farm programs have statutory payment limits that set the maximum payment amount that an individual can receive per year. For example, for one of FSA’s farm commodity programs, the annual payment limit is $40,000 per individual. FSA carries out these responsibilities through its headquarters office, 50 state offices, and over 2,100 field offices.

In a 2007 report, we recommended that FSA implement management controls, such as matching payment files with SSA’s death master file, to verify that an individual receiving payments has not died and to provide reasonable assurance that the agency does not make improper payments to deceased individuals. We also recommended that FSA determine if
improper program payments have been made to deceased individuals or
to entities that failed to disclose the death of a member and, if so, recover
the appropriate amounts.⁸

The 2008 Farm Bill required FSA (1) to promulgate regulations that
(a) describe the circumstances under which payments may be issued in
the name of a deceased individual and (b) preclude the issuance of
payments to, and on behalf of, deceased individuals who were not eligible
for the payments and (2) to at least twice each year reconcile SSA’s
numbers of all individuals who receive commodity program payments.

NRCS administers voluntary programs that offer financial and technical
assistance to eligible landowners and producers to help manage natural
resources in a sustainable manner. Through these programs, the agency
approves conservation program contracts or conservation easements,
which provide participants financial assistance for planning and
implementing conservation practices to save energy and improve
resources, such as soil and water on agricultural lands and on
nonindustrial private forestland. These programs can be divided into two
categories—working-lands programs and easement programs.⁹ Under
working-lands programs, NRCS provides program participants with
financial and technical assistance through contracts, which are generally
in effect for up to 10 years, to implement conservation practices on
agricultural land and nonindustrial private forestland. Under easement
programs, NRCS purchases conservation easements to restore, protect,
or enhance grasslands and wetlands and provides assistance to eligible
entities to purchase development rights to keep productive farm and
ranch lands in agricultural uses. According to NRCS officials, when an
NRCS program participant dies, NRCS considers the contract canceled,
unless the participant had identified an executor or other estate

⁸USDA officials said that since 2009, the agency has assigned payments on behalf of an
estate directly to the estate’s heirs, eliminating incentives for heirs to keep an estate open
to receive payments in excess of their own payment limits.

⁹For purposes of this report, we consider the following NRCS programs to be working-
lands programs: Agricultural Water Enhancement Program, Agricultural Management
Assistance, Chesapeake Bay Watershed Initiative, Conservation Security Program,
Conservation Stewardship Program, Environmental Quality Incentives Program, and
Wildlife Habitat Incentives Program. We consider the following NRCS programs to be
easement programs: Farm and Ranch Lands Protection Program, Grassland Reserve
Program, Healthy Forests Reserve Program, and Wetlands Reserve Program.
representative to act on his or her behalf to transfer the contract to an eligible successor or to complete the contracted activities.

RMA Administers Subsidized Crop Insurance

By promoting crop insurance, the federal government has played an active role in helping to mitigate the effects on income of production risks—droughts, floods, and other natural disasters—as well as price risks that farmers face. RMA administers the federal crop insurance program, including controlling costs and protecting against fraud, waste, and abuse. The agency partners with 17 approved insurance companies, which sell and service the federal program's insurance policies and share in a percentage of the associated risk of loss and opportunity for gain. The federal government subsidizes about 60 percent of the insurance premiums the insurance companies charge farmers and also pays the companies an allowance for administrative expenses, which is intended to cover the companies’ expenses for selling crop insurance policies and providing customer service to policyholders. Unlike payments made by FSA and NRCS, subsidies for crop insurance premiums are not paid directly to policyholders but can be considered a financial benefit to them. Without a premium subsidy, a policyholder would have to pay the full amount of the premium. The allowances for administrative expenses can be considered a further benefit to these policyholders, since these allowances are paid on their behalf. RMA also shares with insurance companies payments made on policyholders’ claims for losses.

FSA Has Established Procedures for Preventing Improper Payments to the Deceased, but Some Supporting Information Is Incomplete

Since 2007, FSA has established procedures for preventing improper payments to deceased individuals, including matching payments to program participants with SSA’s data on deceased individuals. Nevertheless, the SSA data used by FSA for this match have been incomplete, and our review of a sample of payments made to deceased individuals raised some questions.
FSA Established Procedures to Compare Its List of Program Participants with a Master List of Deceased Individuals

Since our 2007 report and enactment of the 2008 Farm Bill, FSA has taken steps to implement and strengthen procedures to prevent improper payments to program participants who have died. Specifically, in 2007, FSA began computer matching its payment data with a list of deceased individuals, directed county and state offices to review the results of this match, and established procedures and updated guidance accordingly. According to FSA officials, to identify program participants who had died, in fiscal year 2007 FSA began computer-matching program participants’ names, addresses, and Social Security numbers—stored in FSA’s primary database of farm program participants—against SSA’s death master file. This match identifies any program participants who have died. FSA then compares this list of deceased program participants against its list of participants to whom payments were made during the previous quarter and creates a report listing deceased participants who have received payments. In 2008 FSA began performing these matches quarterly—twice a year more than required under the 2008 Farm Bill; FSA also directed its county and state offices to review these reports to determine whether payments were proper or improper. Every quarter, county officials code each payment to a deceased participant as proper or improper, and state officials review and verify the counties’ coding. According to FSA officials, most payments found to be improper are to be recovered by FSA.

By the end of December 2010, FSA had issued a final rule clarifying the regulations governing payments earned by a person who died and describing strengthened procedures for matching program participants with SSA’s death master file and having county, then state, offices check which payments to deceased individuals were proper and improper. The agency further improved this process in 2011, by moving from electronic spreadsheets to a web-based system, which, officials told us, greatly improved data accuracy and ease of reviewing and coding payments made to deceased individuals.

In addition to implementing this quarterly data-matching and review process, FSA has revised and updated its handbooks since the 2008

---

10FSA considers a payment to a deceased individual proper if the payment was earned before death and the individual is otherwise eligible. It considers a payment to a deceased individual erroneous if the individual did not meet program eligibility requirements, such as the requirement to be actively engaged in farming. For purposes of this report, we refer to these erroneous payments as improper.
Farm Bill to include guidance related to making payments in cases where a program participant has died. The revised guidance defines the respective roles to be played by county and state offices, clarifies how county offices are to record payments to deceased individuals as proper or improper, and offers guidance for both county and state offices reviewing these records. Agency officials may also take other steps to find out about deceased program participants: in some counties, they may check obituaries in local papers or telephone program participants each year to ask if any changes have occurred among eligible participants.

Overall, according to FSA officials, establishing these procedures has enabled the agency to identify thousands of individuals—17,409 in fiscal year 2011 and 13,684 in fiscal year 2012, for example—who were paid after their dates of death. Of a total of 28,613 deceased individuals who were paid in 2011 and 2012, FSA determined that 1,799 individuals, or about 6 percent, were paid a total of $3.3 million in improper payments during the 2-year period. According to figures from FSA’s DMF Review Report for fiscal years 2011 and 2012, FSA has recovered approximately $1 million of these improper payments and, according to agency officials, continues to pursue the remaining amount of improper payments.

Incomplete Data and FSA’s Payment Review Process Have Hindered FSA’s Ability to Identify Improper Payments to the Deceased

The version of SSA’s death master file against which FSA matches its payment records has been incomplete. Specifically, FSA has been matching its payment records against the public version of the death master file. This version—containing about 87 million death records and available to the public for purchase—lists all deaths since 1936 that have been reported to SSA by sources other than the states, such as hospitals and funeral homes. According to SSA documentation, to ensure confidentiality under section 205(r) of the Social Security Act, death records provided to the administration by the states are not to be publicly disclosed, except to other agencies that pay federally funded benefits. In

---

11 The total number of unique individuals to whom payments were made in 2011 and 2012 (28,613) does not equal the sum of the number of individuals to whom payments were made in 2011 (17,409) and 2012 (13,684) because a single individual may have been paid in both 2011 and 2012.

12 FSA’s DMF Review Report is a report compiling the results of its matches of payment data against SSA’s death master file.
May 2013, we testified before the U.S. Senate’s Committee on Homeland and Governmental Affairs that according to SSA officials, the complete death master file contains approximately 98 million records, about 11 million more records than the public version of the file. Therefore, until the agency begins matching its payment records to the complete death master file, it may continue to miss deceased individuals to whom it should no longer be making payments.

During our review, FSA took steps to seek access to the complete death master file, and in January 2013, FSA received approval from SSA to obtain such access, along with NRCS and RMA. FSA officials said that they have been coordinating with NRCS and RMA on how they will use, share, and pay for this access. As of early June 2013, however, FSA had not received the complete file from SSA or incorporated these data into its quarterly reviews of payments made to deceased individuals.14

In addition, our review of FSA’s payment files raised questions about the state and county offices’ coding and review of payments as proper or improper. We examined a generalizable random sample of 100 payments that were made to deceased individuals over a 1-year period beginning in April 2011 and coded as proper, and we estimated that FSA county offices coded 91 percent of these payments correctly.15 On the basis of supporting evidence FSA provided us, we found 9 payments that did not have sufficient support to be coded as proper. For 4 of these 9 payments, the supporting documentation bore the signature of the deceased individual or a representative but was dated after the individual’s death. For example, a deceased individual in Alabama received a payment of $4,273 in 2011. County officials coded this payment as proper, but our review identified that some program eligibility documents had been signed and dated in the deceased individual’s name more than 6 months after the individual had died. We spoke with the relevant county and state

---


14FSA officials told us that FSA has not yet received the complete death master file because FSA is awaiting SSA approval for a fourth USDA agency—National Agricultural Statistics Service—to access this file.

15The 95 percent confidence interval associated with the estimated FSA accuracy rate of 91 percent for payments that were made to deceased individuals and coded as proper is (84, 96).
officials about this case, and they agreed that this payment should have been coded as improper. An agency official told us that the deceased individual’s heirs submitted correct paperwork for the next fiscal year and that FSA did not attempt to recover the 2011 payment. The remaining 5 payments, all made through one program and paid to deceased individuals after their dates of death, were coded by counties as proper but were actually improper. According to FSA officials, the statutory requirements for this program differ from those of most FSA programs in that they do not permit payments to a deceased individual after the date of death under any circumstances, and any such payment must be recovered. Officials told us that under this program, even if payments go to the correct heirs, such as a spouse, they are still considered improper until the right to receive payment has been transferred to an heir. The officials told us that some counties nevertheless code such payments as proper while awaiting completion of transfer paperwork, even though the payments are actually improper; the officials agreed that the 5 payments we found were indeed improper. According to an FSA official, in May 2012, FSA updated its guidance related to this program, including how to handle payments when a participant dies, and reminded relevant officials of the proper procedures.

Under FSA’s current procedures, state offices review the county offices’ coding of payments to deceased individuals and confirm whether these payments were proper or improper. Our review, however, found that some improper payments can be overlooked. Some officials we spoke with suggested that, for example, counties did not always have a strong incentive to code payments as improper if the errors were simple errors in paperwork and could be easily corrected. From our random sample, we estimated that an error rate of 9 percent could persist. Under standards for internal control in the federal government, agencies are to engage in ongoing monitoring in the course of normal operations, including in activities such as reconciliations, which could directly test the

---

16These payments were made through the Tobacco Transition Payment Program.

17The 95 percent confidence interval for this estimate is (4,16).

effectiveness of the quarterly review process. FSA’s quarterly review process has largely enabled the agency to identify thousands of individuals who were paid after their dates of death. Nevertheless, if some coded payments were revisited, perhaps annually, to ensure that documentation supported the coding of payments as proper, the error rate could be further lowered, particularly for programs or county offices where errors were previously identified.

NRCS does not have procedures to prevent improper payments to deceased individuals, and its ability to verify whether payment recipients are dead or alive is limited. As a result, the agency cannot be certain that payments it made to over a thousand deceased individuals are proper.

According to NRCS officials we spoke with, not all conservation payments to deceased individuals are improper because they may have been made for work performed before the individuals died, or they were associated with easement contracts that became part of the deceased individuals’ estates and remained linked to their Social Security numbers. In addition, the officials believe that the risk of the agency’s making improper payments to deceased individuals is low, in part because NRCS conservation programs have certain built-in protections that help prevent such payments. The officials also explained that NRCS staff frequently interact with conservation program participants at the sites where projects are located. NRCS officials develop a conservation plan for the site in consultation with participants and typically revisit sites to certify implementation and discuss any deficiencies. As a result, they have regular opportunities to become aware of a participant’s death. Further, NRCS officials commented, counties the agency operates in are often small enough for local officials to know most program participants personally, and thus they would know if a participant died. Moreover, NRCS officials stated that the agency requires that heirs of the deceased notify the agency within 60 days of transferring property to another owner because of death or other reasons. NRCS officials acknowledged,

19 According to the standards, the scope and frequency of such direct testing should depend primarily on the assessment of risks and the effectiveness of ongoing monitoring procedures.

20 This requirement is stated in the terms and conditions of the conservation program contract signed by participants in NRCS’s conservation programs.
however, that they may be unaware of the death of individuals who receive payments as members of an entity, because officials have less contact with members of an entity than with individual program participants. Thus, NRCS may be unaware that a member of an entity has died if other entity members do not notify the agency.

NRCS’s built-in protections are limited, however, because the agency does not systematically verify whether its program participants have died, such as by matching participants’ Social Security numbers against SSA’s death master file. Under a memorandum of agreement with FSA, such a match is to be performed by FSA, and FSA is to provide NRCS with a list of “current year program payment recipients” who are deceased. FSA officials, however, told us that because they do not know which program participants have been paid by NRCS, they have not provided such a list to NRCS. FSA officials said they are working on a new memorandum of agreement (the previous one expired at the end of fiscal year 2012), in which they hope each agency’s responsibilities will be better defined, to enable FSA to provide the matching service. Moreover, FSA and NRCS officials said that the agencies are also coordinating with each other to acquire SSA’s complete death master file.

To examine whether NRCS was making potentially improper payments to deceased individuals, we used program participants’ Social Security numbers to match program payment data the agency provided to us for fiscal year 2008 through April 2012 against SSA’s complete death master file. In so doing, we estimate that NRCS made $10.6 million in payments on behalf of 1,103 individuals 1 year or more after death.21

To better understand the reasons for payments that appeared to have been made on behalf of deceased individuals 1 or more years after death, we presented NRCS with six sample cases of such payments, and NRCS explained that four of the six cases were proper payments. For example, in one case, a data entry error appears to have linked the Social Security number of an individual who died in 2001 with multiple program payments made from 2008 through 2012—payments that had not been made to the deceased individual but in actuality, to the appropriate living participants. In another case, NRCS made two direct deposits into the bank account of

21NRCS officials told us that they immediately update their records when they learn about a participant’s death. We selected a 1-year time frame to provide sufficient time for the reporting and updating of death records.
a participant in a working-lands program 21 months and 32 months after the participant’s death. No one had notified the agency of the participant’s death or transferred the program contract to his legal heirs, although according to agency officials, the terms of his will did transfer his property to his widow. In another case, however, NRCS did not have proper signatures on a program contract for two payments made in 2008, and agency officials acknowledged that they would not have paid participants had they been aware of this error.22

Without procedures such as matching its program participants with the death master file and reviewing those matches, NRCS does not know how many payments it made on behalf of deceased individuals, how often, or in what amounts. Under the standards for internal control in the federal government, agencies are to clearly document internal control in the form of management directives, administrative policies, or operating manuals, and the documentation should be readily available for examination.23 Furthermore, without reviewing each payment apparently made to a deceased individual, NRCS cannot know whether such payments were proper or improper. Under the standards for internal control in the federal government, monitoring is to be performed continually and include regular management and supervisory activities, comparisons, and reconciliations, which could identify potentially improper payments to deceased individuals. These standards indicate that monitoring should assess the quality of performance over time and ensure that the findings of audits and other reviews are promptly resolved.24

22NRCS’s conservation program contract requires signatures from program participants (owners, operators, or tenants). The signature of a person with an approved power of attorney may also be acceptable.

23GAO/AIMD-00-21.3.1.

24GAO/AIMD-00-21.3.1.
RMA does not have procedures in place to prevent improper subsidies on behalf of deceased individuals. Specifically, the agency does not systematically verify its policyholders by matching these policyholders’ information against SSA’s death master file. As a result, RMA may have provided potentially improper crop insurance subsidies and administrative allowances on behalf of thousands of deceased individuals. According to agency officials, however, the crop insurance cycle provides one or more opportunities each year to verify that an individual on whose behalf a subsidy or allowance is paid is alive: policyholders are required to provide a signed certification when filing their annual reports on production and yield and provide a written signature if they file a claim. RMA officials also told us that in 2007—on a one-time basis—the agency compared policyholders with the public death master file and, working with its partner insurance companies, updated and corrected records in its central database of participants, claims, and subsidies, all of which are linked by Social Security number. RMA officials commented that they have not compared the agency’s database of policyholders with the public death master file since then because they learned that this file does not have complete information on deceased individuals. Along with FSA and NRCS, however, RMA received approval from SSA for access to the complete file and, according to RMA officials, is coordinating with the other two agencies to begin using it.

To determine whether some of RMA’s subsidies and allowances may have been provided on behalf of policyholders who were deceased, we matched policyholders’ Social Security numbers from RMA’s crop insurance subsidies and administrative allowance data for crop reinsurance years 2008 through 2012 against SSA’s complete death master file. We found that approximately $22 million in subsidies and allowances may have been provided on behalf of 3,434 policyholders 2 or more reinsurance years after death.\(^{25}\) To better understand the reasons for subsidies that appeared to have been made to policyholders after death, we discussed with RMA five sample cases of such subsidies. RMA believed that all were proper, explaining that several were due to errors, such as incorrect Social Security numbers, in RMA’s database. Without reviewing each subsidy that could have been made to a deceased individual and reconciling it with SSA’s complete death master file,

\(^{25}\)We found 21 agents and 2 loss adjusters whose Social Security numbers matched Social Security numbers in the death master file. We chose 2 reinsurance years as our unit of analysis to provide sufficient time for the reporting and recording of new deaths.
however, RMA cannot know whether such subsidies were proper or improper. Without such reconciliations or matches, RMA is not employing monitoring specified in federal internal control standards.\(^{26}\)

The Agricultural Risk Protection Act of 2000 requires RMA to use data mining—a technique for extracting knowledge from large volumes of data—to administer and enforce rules for the crop insurance program. The agency uses this technique to (1) develop scenarios of potential program abuse by policyholders, insurance agents, and claims adjusters and (2) query the database that contains crop insurance data and information on weather, soil, and land surveys to generate reports and lists of participating farmers associated with anomalous payments for claims.\(^{27}\) Since 2001, RMA has worked with a data-mining contractor,\(^{28}\) which produces reports that, among other results, identify policyholders associated with anomalous payments for claims, which could signal potential cases of fraud, waste, and abuse. Anomalies may include excessive crop yields, frequent filing of claims, and unusually large losses. On finding anomalies, RMA or the insurance company is to conduct further review to determine if fraud, waste, and abuse have in fact occurred, because some anomalous claims, such as those due to unusual weather or other farm conditions, may be legitimate. If, however, claim payments appear in the name of deceased individuals rather than in the names of present, living owners, some anomalous claim patterns might not be visible, and RMA’s data-mining contractor could miss patterns that might signal fraud. In addition, because the agency has not had procedures in place to match its claims data against the death master file, we found that it may have unknowingly paid 1,416 policyholders more than $19 million for claims during reinsurance years 2008 through 2012.

\(^{26}\)GAO/AIMD-00-21.3.1.


\(^{28}\)RMA’s data-mining contractor is the Center for Agribusiness Excellence at Tarleton State University, Stephenville, Texas.
on behalf of individuals who may be deceased. Under the standards for internal control in the federal government, agencies are to clearly document internal control in the form of management directives, administrative policies, or operating manuals, and the documentation should be readily available for examination. Without accurate data on policyholders, RMA may be unable to rely on results from data mining and therefore be less likely to detect fraudulent, wasteful, or abusive crop insurance claims.

**Conclusions**

Since our July 2007 report and the enactment of the 2008 Farm Bill, FSA has taken important steps to prevent improper payments to deceased individuals. We commend the agency for exceeding the 2008 Farm Bill’s requirement that it match its payment records against SSA’s death master file twice a year—the agency performs this match quarterly—and for reviewing all payments made to deceased individuals to determine whether they were proper or improper. In addition, FSA, NRCS, and RMA began working together during our review to acquire SSA’s complete death master file, an effort we also commend, and they have received approval from SSA for access. FSA’s quarterly review process has largely enabled the agency to identify thousands of individuals who were paid after their dates of death. Nevertheless, under current procedures, FSA may not verify all improper payments to deceased individuals, and an error rate of about 9 percent in coding payments could persist. As FSA conducts its reviews, if it employs ongoing monitoring activities, such as reconciliations, to ensure that county offices’ coding of payments is supported by documentation, the error rate could be reduced. Furthermore, until and unless NRCS and RMA develop and implement procedures to have their payment or subsidy data records matched against SSA’s complete death master file, either through coordination with FSA or on their own, these agencies cannot know if they are providing payments to, or subsidies on behalf of, deceased individuals; how often they are providing such payments or subsidies; or in what amounts. Without such procedures, NRCS and RMA are not employing internal controls specified in federal standards. And without reviewing

---

29We calculated this $19 million by first matching policyholders’ Social Security numbers in RMA’s crop insurance claims payment data from this period against SSA’s complete death master file and then summing the dollar amounts of each payment to a policyholder who, according to the death master file, had been deceased for 2 or more reinsurance years.

30GAO/AIMD-00-21.3.1.
each payment to or subsidy provided on behalf of a deceased individual, the agencies do not know if each payment or subsidy is proper or improper. In addition, without accurate information on policyholders, RMA may be unable to rely on results from data mining.

We are making the following three recommendations to the Secretary of Agriculture:

- To further strengthen FSA’s procedures for preventing improper payments to deceased individuals, we recommend that the Secretary of Agriculture direct the Administrator of FSA to employ ongoing monitoring activities, such as reconciliations, to ensure that county offices’ coding of payments is supported by documentation.

- To help NRCS prevent improper payments to deceased individuals, we recommend that the Secretary of Agriculture direct the Chief of NRCS to develop and implement procedures to prevent potentially improper payments to deceased individuals, including (1) coordinating roles and responsibilities with FSA to ensure that either FSA or NRCS matches NRCS payment files against SSA’s complete death master file and (2) reviewing each payment to a deceased individual to ensure that an improper payment was not made.

- To help RMA prevent improper crop insurance subsidies on behalf of deceased individuals and to improve the effectiveness of its data mining, we recommend that the Secretary of Agriculture direct the Administrator of RMA to develop and implement procedures to prevent potentially improper subsidies on behalf of deceased individuals, including (1) matching RMA’s crop insurance records against SSA’s complete death master file and (2) reviewing each subsidy provided on behalf of a deceased individual to ensure that an improper subsidy was not provided.

We provided a draft of this report to USDA for review and comment. USDA provided written comments, which are summarized below and reproduced in appendix II. In its comment letter, USDA generally agreed with our report’s findings and recommendations but stated that it believes we inaccurately represented NRCS and RMA as having no procedures in place to identify deceased participants. USDA stated that it believes the agencies’ normal operating procedures provide opportunities to identify deceased participants. In its comment letter, USDA stated that for NRCS conservation easement programs, transferring property rights involves a title escrow agent, thereby providing an opportunity to determine whether any individuals identified on a deed of trust have died. For RMA, the letter
stated that the agency's preliminary analysis of sample cases of deceased individuals that we provided suggests that the potential scope of remaining questionable payments to deceased individuals is more limited than we reported. In addition to the fact that someone is paying the premium each year, the letter stated, the crop insurance cycle provides one or more opportunities each year to verify that an individual on whose behalf a subsidy or allowance is paid is alive—information we have incorporated into our report.

Although NRCS and RMA can identify some deceased participants during their normal operations, we do not believe that identifying deceased individuals during normal operations is a reliable substitute for having a systematic process. As we noted in the report, the agencies have not had specific procedures in place to verify and prevent potentially improper payments to deceased individuals. Indeed, in our review, we found that, without reviewing whether these payments or subsidies were proper, NRCS made payments to more than 1,000 deceased individuals in fiscal year 2008 through April 2012 and that RMA provided subsidies and allowances on behalf of more than 3,000 deceased policyholders in reinsurance years 2008 through 2012. We are therefore pleased to learn from USDA’s comment letter that RMA has begun implementing formal, systematic procedures to identify and prevent subsidies on behalf of deceased individuals consistent with our recommendation. According to the comment letter, effective May 1, 2013, RMA implemented a new computer matching procedure to check federal crop insurance program eligibility, subsidies, and payments to policyholders against the public version of the death master file, and, when the complete death master file is available, RMA is prepared to integrate it into the agency’s computer matching system. The steps RMA is taking are promising. We encourage NRCS to take similar steps, because until and unless NRCS has its payment data records matched against SSA’s complete death master file, it cannot know if it is providing payments to deceased individuals or whether these payments are proper or improper.

As agreed with your office, unless you publicly announce the contents of this report earlier, we plan no further distribution until 30 days from the report date. At that time, we will send copies to the Secretary of Agriculture, the appropriate congressional committees, and other interested parties. In addition, the report will be available at no charge on the GAO website at http://www.gao.gov.
If you or your staff members have any questions about this report, please contact me at (202) 512-3841 or garciadiazd@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 III.

Sincerely yours,

Daniel Garcia-Diaz
Director, Natural Resources and Environment
Appendix I: Objectives, Scope, and Methodology

The objectives of our review were to determine the extent to which procedures are in place to prevent (1) the Farm Service Agency (FSA) from making potentially improper payments to deceased individuals, (2) the Natural Resources Conservation Service (NRCS) from making potentially improper payments to deceased individuals, and (3) the Risk Management Agency (RMA) from providing potentially improper subsidies on behalf of deceased individuals.

To address all three objectives, we reviewed relevant sections of the Food, Conservation, and Energy Act of 2008 (2008 Farm Bill), the Improper Payments Information Act of 2002, the Improper Payments Elimination and Recovery Act of 2010, the Improper Payments Elimination and Recovery Improvement Act of 2012, and the Do Not Pay initiative. We also reviewed relevant studies prepared by the U.S. Department of Agriculture’s (USDA) Office of Inspector General, as well as our own past reports.

To determine the extent to which FSA has procedures in place to prevent potentially improper payments to deceased individuals, we reviewed agency guidance, such as FSA’s Handbook on Common Management and Operating Provisions, 1-CM (Revision 3), as well as FSA’s reports compiling the results of its matches of payment data against the Social Security Administration’s (SSA) death master file. FSA refers to this report as the DMF Review Report. We also interviewed agency officials at FSA’s Washington, D.C., headquarters and at its Kansas City, Missouri, information technology office about agency procedures, guidance, payment processes, and the identification of improper payments. In addition, we interviewed FSA officials about the extent to which the agency follows requirements to compare agency data with the data in SSA’s death master file and the steps the agency takes to recover improper payments. To obtain information about agency procedures and adherence to guidance, we interviewed FSA’s state and county officials in California, Illinois, Kansas, Missouri, and county officials in Texas. We selected offices in Texas, Illinois, and Kansas because these states represent the highest numbers, respectively, of FSA payments made to deceased individuals. We selected the Missouri office because of the state’s large number of FSA payments made to deceased individuals and its geographic proximity to other states we visited, and we selected California for geographic diversity.

To determine if state and county offices accurately coded payments made to deceased individuals as proper or improper, we analyzed a generalizable, random sample of payments made by FSA to deceased
individuals from April 2011 through March 2012, and we reviewed and analyzed supporting documentation to determine the individuals’ eligibility. Specifically, we randomly selected 100 payments made during that 1-year period. The sample size was chosen to provide a margin of error for an attribute measure of no greater than plus or minus 10 percentage points at the 95 percent level of confidence. Because we followed a probability procedure based on random selections, our sample is only one of a large number of samples that we might have drawn. Since each sample could have provided different estimates, we express our confidence in the precision of our particular sample’s results as a 95 percent confidence interval (i.e., plus or minus 5 percentage points). This interval would contain the actual population value for 95 percent of the samples we could have drawn. We also randomly selected for case study analysis a nongeneralizable sample of 20 payments made to deceased individuals during the same time period and deemed erroneous by FSA. For the case study analysis, we reviewed and analyzed the supporting payment eligibility documentation of these improper payments. Because this analysis was a case study, the results cannot be generalized to all erroneous payments identified by FSA, but they provide examples of the kinds and types of improper payments made to deceased individuals. We assessed the reliability of FSA’s payment data by (1) reviewing existing information about the data and the system that produced them and (2) interviewing agency officials knowledgeable about the data. We determined that the data were sufficiently reliable for the purposes of our review.

To determine the extent to which NRCS has procedures in place to prevent potentially improper payments to deceased individuals, we interviewed agency officials at NRCS’s Washington, D.C., headquarters office and state and county offices in California, Illinois, Kansas, and Missouri. We selected these offices for geographic diversity and because of their close proximity to meetings we were holding with FSA officials. Using Social Security numbers, we compared the death master file with NRCS payment data for conservation programs from fiscal year 2008 through April 2012 to determine the number individuals paid by NRCS who died 1 year or more before the payment dates and the amount of these potentially improper payments. We assessed the reliability of SSA’s death master file by (1) performing electronic testing of required data elements and (2) reviewing relevant documentation. We determined that the data were sufficiently reliable for the purposes of our review. We included the following conservation programs in our analysis: the Agricultural Water Enhancement Program, Agricultural Management Assistance, Chesapeake Bay Watershed Initiative, Conservation Security
Program, Conservation Stewardship Program, Environmental Quality Incentives Program, Farm and Ranch Lands Protection Program, Grassland Reserve Program, Healthy Forests Reserve Program, Wetlands Reserve Program, and Wildlife Habitat Incentives Program. We did not review a portion of payments made under these programs because NRCS was unable to provide us with the Social Security numbers for some program participants. We assessed the reliability of NRCS’s data by (1) performing electronic testing of required data elements and (2) interviewing agency officials knowledgeable about the data. We determined that the data were sufficiently reliable for the purposes of our review.

To determine the extent to which RMA has procedures in place to prevent improper subsidies to deceased policyholders, we interviewed RMA officials to obtain information about the steps the agency takes to verify its records of eligible policyholders. To determine the extent to which RMA’s records are regularly updated to verify whether policyholders have died, we compared the death master file with crop insurance data from RMA for reinsurance year 2008 through reinsurance year 2012 and produced a list of premium subsidies, administrative allowances, and claims payments provided on behalf of policyholders 2 or more reinsurance years after death. As mentioned earlier, we assessed the reliability of SSA’s death master file and determined that the data were sufficiently reliable for the purposes of our review. We assessed the reliability of RMA’s crop insurance data by (1) reviewing related documentation, (2) performing electronic testing of required data elements, and (3) interviewing agency officials knowledgeable about the data. We determined that the data were sufficiently reliable for the purposes of our review.

We conducted this performance audit from March 2012 through June 2013 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.
Appendix II: Comments from the U.S. Department of Agriculture

June 4, 2013

TO: Daniel Garcia-Diaz, Director
Natural Resources and Environment
U.S. Government Accountability Office

FROM: Philip Sharp, Director
Operations Review and Analysis Staff

SUBJECT: U.S. Department of Agriculture Comments - GAO Draft Report GAO-13-503, Farm Programs / Improper Payments to Deceased Individuals (361397)

The U.S. Department of Agriculture (USDA) generally agrees with the report’s findings and recommendations, but do not believe the representation that USDA’s Natural Resources Conservation Service (NRCS) and the Risk Management Agency (RMA) have no procedures in place to identify deceased participants is accurate since the normal operating procedures in place provide opportunities to identify deceased participants.

For NRCS, in addition to the close working relationship with its program participants, the closing process for its conservation easement programs utilizes a title escrow agent which insures that the NRCS participants have title to the rights to be conveyed, including whether any of the individuals identified on the deed have died and their title transferred to someone else.

RMA’s preliminary analysis of samples provided by GAO suggests the potential scope of the remaining questionable payments to deceased individuals is more limited than reported by GAO. In addition to the fact that someone is paying the premium each year, policyholders are required to provide a signed certification each year when they file the annual production and yield report. Policyholders are also required to provide a written signature if there is a claim for loss. Thus, in most circumstances the crop insurance cycle provides at least one, and possibly two (or more) opportunities each year to verify the insured person or their legal representative is alive and eligible to participate in the program. In the case of estates and trusts, an executor, a representative, etc. with a valid Power of Attorney provides the required signatures on behalf of the policyholder.

USDA suggests the report be modified to reflect NRCS and RMA procedures were not effectively and consistently implemented to identify deceased individuals. This revised representation remains consistent with the report’s findings and recommendations.

In addition, based on actions to date, RMA has already moved to implement GAO’s recommendation for Executive Action. RMA has moved aggressively to implement formal, systematic procedures to identify and prevent improper payments.
Daniel García-Díaz, Director
Page 2

subsidies on behalf of deceased individuals. Effective May 1, 2013, RMA implemented a new computer matching procedure to check Federal crop insurance program eligibility, subsidies and payments to policyholders against the public version of the Social Security Administration’s (SSA) death master file (stored in RMA’s primary database for processing Federal crop insurance policy data with Approved Insurance Providers (AIPs)). This procedure identifies program participants that died more than 30 days prior to the applicable cancellation date for their associated Federal crop insurance policy. When a potential improper eligibility or payment situation is identified, the AIP holding the policy is notified. The AIP is instructed to investigate whether the policyholder is eligible for insurance, subsidies and any potential payments.

As noted by GAO, RMA, along with the Farm Service Agency and NRCS, recently received approval from SSA to obtain the complete death master file which provides all Federal and State reported deaths since 1936. RMA is prepared to integrate the complete death master file into the recently introduced RMA computer matching system. Also, RMA is researching and will begin implementing applicable portions of the government-wide Do Not Pay initiative. RMA anticipates being among the first agencies at USDA to have access to the Do Not Pay portal, which will be thoroughly evaluated for potential use in the administration of the Federal crop insurance program. At this time, the Do Not Pay portal only includes the public SSA death master file.
**Appendix III: GAO Contact and Staff**

**Acknowledgments**

<table>
<thead>
<tr>
<th>GAO Contact</th>
<th>Daniel Garcia-Diaz, (202) 512-3841, or <a href="mailto:garciadiazd@gao.gov">garciadiazd@gao.gov</a></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Staff</strong></td>
<td>In addition to the individual above, Thomas M. Cook (Assistant Director), Carl S. Barden, Kevin S. Bray, Allen T. Chan, Jennifer Chanley, Ellen W. Chu, Mitchell B. Karpman, Michael Kendix, Karine E. McClosky, and Kiki Theodoropoulos made key contributions to this report.</td>
</tr>
</tbody>
</table>
Related GAO Products


| **GAO’s Mission** | The Government Accountability Office, the audit, evaluation, and investigative arm of Congress, exists to support Congress in meeting its constitutional responsibilities and to help improve the performance and accountability of the federal government for the American people. GAO examines the use of public funds; evaluates federal programs and policies; and provides analyses, recommendations, and other assistance to help Congress make informed oversight, policy, and funding decisions. GAO’s commitment to good government is reflected in its core values of accountability, integrity, and reliability. |
| **Obtaining Copies of GAO Reports and Testimony** | The fastest and easiest way to obtain copies of GAO documents at no cost is through GAO’s website (http://www.gao.gov). Each weekday afternoon, GAO posts on its website newly released reports, testimony, and correspondence. To have GAO e-mail you a list of newly posted products, go to http://www.gao.gov and select “E-mail Updates.” |
| **Order by Phone** | The price of each GAO publication reflects GAO’s actual cost of production and distribution and depends on the number of pages in the publication and whether the publication is printed in color or black and white. Pricing and ordering information is posted on GAO’s website, http://www.gao.gov/ordering.htm. Place orders by calling (202) 512-6000, toll free (866) 801-7077, or TDD (202) 512-2537. Orders may be paid for using American Express, Discover Card, MasterCard, Visa, check, or money order. Call for additional information. |
| **Connect with GAO** | Connect with GAO on Facebook, Flickr, Twitter, and YouTube. Subscribe to our RSS Feeds or E-mail Updates. Listen to our Podcasts. Visit GAO on the web at www.gao.gov. |
| **To Report Fraud, Waste, and Abuse in Federal Programs** | Contact: Website: http://www.gao.gov/fraudnet/fraudnet.htm E-mail: fraudnet@gao.gov Automated answering system: (800) 424-5454 or (202) 512-7470 |
| **Congressional Relations** | Katherine Siggerud, Managing Director, siggerudk@gao.gov, (202) 512-4400, U.S. Government Accountability Office, 441 G Street NW, Room 7125, Washington, DC 20548 |
| **Public Affairs** | Chuck Young, Managing Director, youngc1@gao.gov, (202) 512-4800 U.S. Government Accountability Office, 441 G Street NW, Room 7149 Washington, DC 20548 |