CIVILIAN INTELLIGENCE COMMUNITY

Additional Actions Needed to Improve Reporting on and Planning for the Use of Contract Personnel

Statement of Timothy J. DiNapoli, Director Acquisition and Sourcing Management
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What GAO Found

Limitations in the intelligence community’s (IC) inventory of contract personnel hinder the ability to determine the extent to which the eight civilian IC elements—the Central Intelligence Agency (CIA), Office of the Director of National Intelligence (ODNI), and six components within the Departments of Energy, Homeland Security, Justice, State, and the Treasury—use these personnel. The IC Chief Human Capital Officer (CHCO) conducts an annual inventory of core contract personnel that includes information on the number and costs of these personnel. However, GAO identified a number of limitations in the inventory that collectively limit the comparability, accuracy, and consistency of the information reported by the civilian IC elements as a whole. For example, changes to the definition of core contract personnel limit the comparability of the information over time. In addition, the civilian IC elements used various methods to calculate the number of contract personnel and did not maintain documentation to validate the number of personnel reported for 37 percent of the records GAO reviewed. GAO also found that the civilian IC elements either under- or over-reported the amount of contract obligations by more than 10 percent for approximately one-fifth of the records GAO reviewed. Further, IC CHCO did not fully disclose the effects of such limitations when reporting contract personnel and cost information to Congress, which limits its transparency and usefulness.

The civilian IC elements used core contract personnel to perform a range of functions, such as information technology and program management, and reported in the core contract personnel inventory on the reasons for using these personnel. However, limitations in the information on the number and cost of core contract personnel preclude the information on contractor functions from being used to determine the number of personnel and their costs associated with each function. Further, civilian IC elements reported in the inventory a number of reasons for using core contract personnel, such as the need for unique expertise, but GAO found that 40 percent of the contract records reviewed did not contain evidence to support the reasons reported.

Collectively, CIA, ODNI, and the departments responsible for developing policies to address risks related to contractors for the other six civilian IC elements have made limited progress in developing those policies, and the civilian IC elements have generally not developed strategic workforce plans that address contractor use. Only the Departments of Homeland Security and State have issued policies that generally address all of the Office of Federal Procurement Policy’s requirements related to contracting for services that could affect the government’s decision-making authority. In addition, IC CHCO requires the elements to conduct strategic workforce planning but does not require the elements to determine the appropriate mix of government and contract personnel. Further, the inventory does not provide insight into the functions performed by contractors, in particular those that could inappropriately influence the government’s control over its decisions. Without complete and accurate information in the inventory on the extent to which contractors are performing specific functions, the elements may be missing an opportunity to leverage the inventory as a tool for conducting strategic workforce planning and for prioritizing contracts that may require increased management attention and oversight.

Why GAO Did This Study

The IC uses core contract personnel to augment its workforce. These contractors typically work alongside government personnel and perform staff-like work. Some core contract personnel require enhanced oversight because they perform services that could significantly influence the government’s decision making.

In September 2013, GAO issued a classified report that addressed (1) the extent to which the eight civilian IC elements use core contract personnel, (2) the functions performed by these personnel and the reasons for their use, and (3) whether the elements developed policies and strategically planned for their use. GAO reviewed and assessed the reliability of the elements’ core contract personnel inventory data for fiscal years 2010 and 2011, including reviewing a nongeneralizable sample of 287 contract records. GAO also reviewed agency acquisition policies and workforce plans and interviewed agency officials. In January 2014, GAO issued an unclassified version of the September 2013 report, GAO-14-204. This statement is based on the information in the unclassified GAO report.

What GAO Recommends

In the September 2013 and January 2014 reports, GAO recommended that IC CHCO take several actions to improve the inventory data’s reliability, revise strategic workforce planning guidance, and develop ways to identify contracts for services that could affect the government’s decision-making authority. IC CHCO generally agreed with GAO’s recommendations.

View GAO-14-257T. For more information, contact Timothy J. DiNapoli at (202) 512-4841 or dinapoliti@gao.gov.
Chairman Carper, Ranking Member Coburn, and Members of the Committee:

I am pleased to be here today as you examine the use of contractors by the civilian intelligence community (IC). Like other federal agencies, the eight agencies or departmental offices that make up the civilian IC have long relied on contractors to support their missions.¹ For the purposes of this statement, I will refer to these agencies or departmental offices as the civilian IC elements. While the use of contractors can provide flexibility to meet immediate needs and obtain unique expertise, their use can also introduce risks for the government to consider and manage. In that regard, the IC has focused considerable attention on identifying and managing their use of “core contract personnel,” who provide a range of direct technical, managerial, and administrative support functions to the IC. As part of its efforts, since fiscal year 2007, the IC Chief Human Capital Officer (IC CHCO) annually conducts an inventory of these personnel, including information on the number and costs of contractor personnel and the services they provide. These contractors typically work alongside government personnel, augment the workforce, and perform staff-like work. Core contract personnel perform the types of services that may also affect an element’s decision-making authority. Without proper management and oversight, such services risk inappropriately influencing the government’s control over and accountability for decisions that may be supported by contractors’ work.

At the request of this committee, in September 2013, we issued a classified report that addressed (1) the extent to which the eight civilian IC elements rely on core contract personnel, (2) the functions performed by core contract personnel and the factors that contribute to their use, and (3) whether the civilian IC elements have developed policies and guidance and strategically planned for their use of contract personnel to mitigate related risks. Last month, we issued an unclassified version of that report that omits sensitive or classified information, such as the

¹The eight agencies or departmental offices that make up the civilian IC are the Central Intelligence Agency (CIA), the Department of Energy’s Office of Intelligence and Counterintelligence (DOE IN), Department of Homeland Security’s Office of Intelligence and Analysis (DHS I&A), Department of State’s Bureau of Intelligence and Research (State INR), Department of the Treasury’s Office of Intelligence and Analysis (Treasury OIA), Drug Enforcement Administration’s Office of National Security Intelligence (DEA NN), Federal Bureau of Investigation (FBI), and Office of the Director of National Intelligence (ODNI).
number and associated costs of core contract personnel. My statement today is based on the information contained in the unclassified report.

To address these three issues, we reviewed and assessed the reliability of the eight civilian IC elements’ core contract personnel inventory data for fiscal years 2010 and 2011, including reviewing a nongeneralizable sample of 287 contract records. We originally planned to review fiscal years 2007 through 2011 inventory data. However, we could not conduct a reliability assessment of the data for fiscal years 2007 through 2009 due to a variety of factors. These factors include civilian IC element officials’ stating that they could not locate records of certain years’ submissions or that obtaining the relevant documentation would require an unreasonable amount of time. As a result, we generally focused our review on data from fiscal years 2010 and 2011. We also reviewed relevant IC CHCO guidance and documents and interviewed agency officials responsible for compiling and processing the data. We also reviewed agency acquisition policies and guidance, workforce planning documents, and strategic planning tools. We also interviewed human capital, procurement, or program officials at each civilian IC element. We compared the plans, guidance, and tools to Office of Management and Budget (OMB) guidance that address risks related to contracting for work closely supporting inherently governmental and critical functions, including Office of Federal Procurement Policy’s (OFPP) September 2011 Policy Letter 11-01, Performance of Inherently Governmental and Critical Functions; OMB’s July 2009 Memorandum, Managing the Multisector Workforce; and OMB’s November 2010 and December 2011 memoranda on service contract inventories. Further, we compared the civilian IC elements’ efforts to strategic human capital best practices identified in our prior work. The work this statement is based on was performed in accordance

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3Our sample was not generalizable as certain contract records were removed due to sensitivity concerns. The number of contract records we reviewed was a random sample of the contracts across all eight civilian IC elements and therefore cannot be used to determine the number of contracts for any individual civilian IC element or the civilian IC elements as a whole.

with generally accepted government auditing standards. Our unclassified report provides further details on our scope and methodology.

Limitations in the core contract personnel inventory hinder the ability to determine the extent to which the eight civilian IC elements used these personnel in 2010 and 2011 and to identify how this usage has changed over time. IC CHCO uses the inventory information in its statutorily-mandated annual personnel assessment to compare the current and projected number and costs of core contract personnel to the number and costs during the prior 5 years.\(^5\) IC CHCO reported that the number of core contract personnel full-time equivalents (FTEs) and their associated costs declined by nearly one-third from fiscal year 2009 to fiscal year 2011. However, we found a number of limitations with the inventory, including changes to the definition of core contract personnel, the elements’ use of inconsistent methodologies and a lack of documentation for calculating FTEs, and errors in reporting contract costs. On an individual basis, some of the limitations we identified may not raise significant concerns. When taken together, however, they undermine the utility of the information for determining and reporting on the extent to which the civilian IC elements use core contract personnel. Additionally, IC CHCO did not clearly explain the effect of the limitations when reporting the information to Congress.

We identified several issues that limit the comparability, accuracy, and consistency of the information reported by the civilian IC elements as a whole including:

- **Changes to the definition of core contract personnel.** To address concerns that IC elements were interpreting the definition of core contract personnel differently and to improve the consistency of the information in the inventory, IC CHCO worked with the elements to develop a standard definition that was formalized with the issuance of Intelligence Community Directive (ICD) 612 in October 2009. Further, IC CHCO formed the IC Core Contract Personnel Inventory Control Board, which has representatives from all of the IC elements, to provide a forum to resolve differences in the interpretation of IC CHCO’s guidance for the inventory. As a result of the board’s efforts, IC CHCO provided supplemental guidance in fiscal year 2010 to either include or exclude certain contract personnel, such as those

performing administrative support, training support, and information technology services. While these changes were made to—and could improve—the inventory data, it is unclear the extent to which the definitional changes contributed to the reported decrease in the number of core contract personnel and their associated costs from year to year. For example, for fiscal year 2010, officials from one civilian IC element told us they stopped reporting information technology help desk contractors, which had been previously reported, to be consistent with IC CHCO’s revised definition. One of these officials stated consequently that the element’s reported reduction in core contract personnel between fiscal years 2009 and 2010 did not reflect an actual change in their use of core contract personnel, but rather a change in how core contract personnel were defined for the purposes of reporting to IC CHCO. However, IC CHCO included this civilian IC element’s data when calculating the IC’s overall reduction in number of core contract personnel between fiscal years 2009 and 2011 in its briefing to Congress and the personnel level assessment. IC CHCO explained in both documents that this civilian IC element’s rebaselining had an effect on the element’s reported number of contractor personnel for fiscal year 2010 but did not explain how this would limit the comparability of the number and costs of core contract personnel for both this civilian IC element and the IC as a whole.

- **Inconsistent methodologies for determining FTEs.** The eight civilian IC elements used significantly different methodologies when determining the number of FTEs. For example, some civilian IC elements estimated contract personnel FTEs using target labor hours while other civilian IC elements calculated the number of FTEs using the labor hours invoiced by the contractor. As a result, the reported numbers were not comparable across these elements. The IC CHCO core contract personnel inventory guidance for both fiscal years 2010 and 2011 did not specify appropriate methodologies for calculating FTEs, require IC elements to describe their methodologies, or require IC elements to disclose any associated limitations with their methodologies. Depending on the methodology used, an element could calculate a different number of FTEs for the same contract. For example, for one contract we reviewed at a civilian IC element that reports FTEs based on actual labor hours invoiced by the contractor, the element reported 16 FTEs for the contract. For the same contract, however, a civilian IC element that uses estimated labor hours at the time of award would have calculated 27 FTEs. IC CHCO officials stated they had discussed standardizing the methodology for calculating the number of FTEs with the IC elements but identified
challenges, such as identifying a standard labor-hour conversion factor for one FTE. IC CHCO guidance for fiscal year 2012 instructed elements to provide the total number of direct labor hours worked by the contract personnel to calculate the number of FTEs for each contract, as opposed to allowing for estimates, which could improve the consistency of the FTE information reported across the IC.

- **Lack of documentation for calculating FTEs.** Most of the civilian IC elements did not maintain readily available documentation of the information used to calculate the number of FTEs reported for a significant number of the records we reviewed. As a result, these elements could not easily replicate the process for calculating or validate the reliability of the information reported for these records. Federal internal control standards call for appropriate documentation to help ensure the reliability of the information reported.  

- **Inaccurately determined contract costs.** We could not reliably determine the costs associated with core contract personnel, in part because our analysis identified numerous discrepancies between the amount of obligations reported by the civilian IC elements in the inventory and these elements' supporting documentation for the records we reviewed. For example, we found that the civilian IC elements either under- or over-reported the amount of contract obligations by more than 10 percent for approximately one-fifth of the 287 records we reviewed. Further, the IC elements could not provide complete documentation to validate the amount of reported obligations for another 17 percent of the records we reviewed. Civilian IC elements cited a number of factors that may account for the discrepancies, including the need to manually enter obligations for certain contracts or manually delete duplicate contracts. Officials from one civilian IC element noted that a new contract management system was used for reporting obligations in the fiscal year 2011 inventory, which offered greater detail and improved functionality for identifying obligations on their contracts; however, we still identified discrepancies in 18 percent of this element’s reported obligations in fiscal year 2011 for the records in our sample.

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In our September 2013 report, we recommended that IC CHCO clearly specify limitations, significant methodological changes, and their associated effects when reporting on the IC’s use of core contract personnel. We also recommended that IC CHCO develop a plan to enhance internal controls for compiling the core contract personnel inventory. IC CHCO agreed with these recommendations and described steps it was taking to address them. Specifically, IC CHCO stated it will highlight all adjustments to the data over time and the implications of those adjustments in future briefings to Congress and OMB. In addition, IC CHCO stated it has added requirements for the IC elements to include the methodologies used to identify and determine the number of core contract personnel and their steps for ensuring the accuracy and completeness of the data.

The civilian IC elements have used core contract personnel to perform a range of functions, including human capital, information technology, program management, administration, collection and operations, and security services, among others. However, the aforementioned limitations we identified in the obligation and FTE data precluded us from using the information on contractor functions to determine the number of personnel and their costs associated with each function category. Further, the civilian IC elements could not provide documentation for 40 percent of the contracts we reviewed to support the reasons they cited for using core contract personnel.

As part of the core contract personnel inventory, IC CHCO collects information from the elements on contractor-performed functions using the primary contractor occupation and competency expertise data field. An IC CHCO official explained that this data field should reflect the tasks performed by the contract personnel. IC CHCO’s guidance for this data field instructs the IC elements to select one option from a list of over 20 broad categories of functions for each contract entry in the inventory. Based on our review of relevant contract documents, such as statements of work, we were able to verify the categories of functions performed for almost all of the contracts we reviewed, but we could not determine the extent to which civilian IC elements contracted for these functions. For example, we were able to verify for one civilian IC element’s contract that contract personnel performed functions within the systems engineering category, but we could not determine the number of personnel dedicated to that function because of unreliable obligation and FTE data.
Further, the IC elements often lacked documentation to support why they used core contract personnel. In preparing their inventory submissions, IC elements can select one of eight options for why they needed to use contract personnel, including the need to provide surge support for a particular IC mission area, insufficient staffing resources, or to provide unique technical, professional, managerial, or intellectual expertise to the IC element that is not otherwise available from U.S. governmental civilian or military personnel. However, for 81 of the 102 records in our sample coded as unique expertise, we did not find evidence in the statements of work or other contract documents that the functions performed by the contractors required expertise not otherwise available from U.S. government civilian or military personnel. For example, contracts from one civilian IC element coded as unique expertise included services for conducting workshops and analysis, producing financial statements, and providing program management. Overall, the civilian IC elements could not provide documentation for 40 percent of the 287 records we reviewed.

CIA, ODNI, and the executive departments that are responsible for developing policies to address risks related to contractors for the six civilian IC elements within those departments have generally made limited progress in developing such policies. Further, the eight civilian IC elements have generally not developed strategic workforce plans that address contractor use and may be missing opportunities to leverage the inventory as a tool for conducting strategic workforce planning and for prioritizing contracts that may require increased management attention and oversight.

By way of background, federal acquisition regulations state that certain functions government agencies perform, such as setting agency policy and issuing regulations, are inherently governmental and must be performed by federal employees. In some cases, contractors perform functions closely associated with the performance of inherently

Limited Progress Has Been Made in Developing Policies and Strategies on Contractor Use to Mitigate Risks

\[\text{See Federal Acquisition Regulation (FAR) } \S 2.101 \text{ for the definition of inherently governmental functions and } \S 7.503(c) \text{ which includes a list of functions that are considered to be inherently governmental.}\]
governmental functions. For example, contractors performing certain intelligence analysis activities may closely support inherently governmental functions. For more than 20 years, OMB procurement policy has indicated that agencies should provide a greater degree of scrutiny when contracting for services that closely support inherently governmental functions. The policy directs agencies to ensure that they maintain sufficient government expertise to manage the contracted work. The Federal Acquisition Regulation also addresses the importance of management oversight associated with contractors providing services that have the potential to influence the authority, accountability, and responsibilities of government employees.

Our prior work has examined reliance on contractors and the mitigation of related risks at the Department of Defense, Department of Homeland Security, and several other civilian agencies and found that they generally did not fully consider and mitigate risks of acquiring services that may inform government decisions.

Within the IC, core contract personnel perform the types of functions that may affect an IC element’s decision-making authority or control of its activities. These functions include:

8Functions closely associated with the performance of inherently governmental functions are not considered inherently governmental, but may approach being in that category because of the nature of the function, the manner in which the contractor performs the contract, or the manner in which the government administers contractor performance. FAR § 7.503(d).


10See generally FAR § 37.114, which requires agencies to provide special management attention to contracts for services that require the contractor to provide advice, opinions, recommendations, ideas, reports, analyses, or other work products, as they have the potential for influencing the authority, accountability, and responsibilities of government officials.

mission and operations. While core contract personnel may perform functions that closely support inherently governmental work, these personnel are generally prohibited from performing inherently governmental functions. Figure 1 illustrates how the risk of contractors influencing government decision making is increased as core contract personnel perform functions that closely support inherently governmental functions.

Figure 1: Risk Associated with the Use of Core Contract Personnel

More recently, OFPP’s September 2011 Policy Letter 11-01 builds on past federal policies by including a detailed checklist of responsibilities that must be carried out when agencies rely on contractors to perform services that closely support inherently governmental functions. The policy letter requires executive branch departments and agencies to develop and maintain internal procedures to address the requirements of the guidance. OFPP, however, did not establish a deadline for when agencies need to complete these procedures. In 2011, when we reviewed civilian agencies’ efforts in managing service contracts, we concluded that
a deadline may help better focus agency efforts to address risks and therefore recommended that OFPP establish a near-term deadline for agencies to develop internal procedures, including for services that closely support inherently governmental functions. OFPP generally concurred with our recommendation and commented that it would likely establish time frames for agencies to develop the required internal procedures, but it has not yet done so.12

In our September 2013 report, we found that CIA, ODNI, and the departments of the other civilian IC elements had not fully developed policies that address risks associated with contractors closely supporting inherently governmental functions. DHS and State had issued policies and guidance that addressed generally all of OFPP Policy Letter 11-01’s requirements related to contracting for services that closely support inherently governmental functions. However, the Departments of Justice, Energy, and Treasury; CIA; and ODNI were in various stages of developing required internal policies to address the policy letter. Civilian IC element and department officials cited various reasons for not yet developing policies to address all of the OFPP policy letter’s requirements. For example, Treasury officials stated that the OFPP policy letter called for dramatic changes in agency procedures and thus elected to conduct a number of pilots before making policy changes.

We also found that decisions to use contractors were not guided by strategies on the appropriate mix of government and contract personnel. OMB’s July 2009 memorandum on managing the multisector workforce and our prior work on best practices in strategic human capital management have indicated that agencies’ strategic workforce plans should address the extent to which it is appropriate to use contractors.13 Specifically, agencies should identify the appropriate mix of government and contract personnel on a function-by-function basis, especially for critical functions, which are functions that are necessary to the agency to effectively perform and maintain control of its mission and operations. The OMB guidance requires an agency to have sufficient internal capability to control its mission and operations when contracting for these critical functions. While IC CHCO requires IC elements to conduct strategic

12GAO-12-87.
workforce planning, it does not require the elements to determine the appropriate mix of personnel either generally or on a function-by-function basis. ICD 612 directs IC elements to determine, review, and evaluate the number and uses of core contract personnel when conducting strategic workforce planning but does not reference the requirements related to determining the appropriate workforce mix specified in OMB’s July 2009 memorandum or require elements to document the extent to which contractors should be used. As we reported in September 2013, the civilian IC elements’ strategic workforce plans generally did not address the extent to which it is appropriate to use contractors, either in general or more specifically to perform critical functions. For example, ODNI’s 2012-2017 strategic human capital plan outlines the current mix of government and contract personnel by five broad function types: core mission, enablers, leadership, oversight, and other. The plan, however, does not elaborate on what the appropriate mix of government and contract personnel should be on a function-by-function basis. In August 2013, ODNI officials informed us they are continuing to develop documentation to address a workforce plan.

Lastly, the civilian IC elements’ ability to use the inventory for strategic planning is hindered by limited information on contractor functions. OFPP’s November 2010 memorandum on service contract inventories indicates that a service contract inventory is a tool that can assist an agency in conducting strategic workforce planning. Specifically, an agency can gain insight into the extent to which contractors are being used to perform specific services by analyzing how contracted resources, such as contract obligations and FTEs, are distributed by function across an agency. The memorandum further indicates that this insight is especially important for contracts whose performance may involve critical functions or functions closely associated with inherently governmental functions. When we met with OFPP officials during the course of our work, they stated that the IC’s core contract personnel inventory serves this purpose for the IC and, to some extent, follows the intent of the service contract inventories guidance to help mitigate risks. OFPP officials stated that IC elements are not required to submit separate service contract inventories that are required of the civilian agencies and DOD, in part because of the classified nature of some of the contracts. The core contract personnel inventory, however, does not provide the civilian IC elements with detailed insight into the functions their contractors are performing or the extent to which contractors are used to perform functions that are either critical to support their missions or closely support inherently governmental work. In our September 2013 report, we concluded that without complete and accurate information in
the core contract personnel inventory on the extent to which contractors are performing specific functions, the civilian IC elements may be missing an opportunity to leverage the inventory as a tool for conducting strategic workforce planning and for prioritizing contracts that may require increased management attention and oversight.

In our September 2013 report, we recommended that the Departments of Justice, Energy, and Treasury; CIA; and ODNI set time frames for developing guidance that would fully address OFPP Policy Letter 11-01’s requirements related to closely supporting inherently governmental functions. These agencies did not comment on our recommendation, and we will continue to follow up with them to identify what actions, if any, they are taking to address our recommendation. To improve the ability of the civilian IC elements to strategically plan for their contractors and mitigate associated risks, we also recommended that IC CHCO revise ICD 612 to require IC elements to identify their assessment of the appropriate workforce mix on a function-by-function basis, assess how the core contract personnel inventory could be modified to provide better insights into the functions performed by contractors, and require the IC elements to identify contracts within the inventory that include services that are critical or closely support inherently governmental functions. IC CHCO generally agreed with these recommendations and indicated it would explore ways to address the recommendations.

In conclusion, IC CHCO and the civilian IC elements recognize that they rely on contractors to perform functions essential to meeting their missions. To effectively leverage the skills and capabilities that contractors provide while managing the government’s risk, however, requires agencies to have the policies, tools, and data in place to make informed decisions. OMB and OFPP guidance issued over the past several years provide a framework to help assure that agencies appropriately identify, manage and oversee contractors supporting inherently governmental functions, but we found that CIA, ODNI, and several of the departments in our review still need to develop guidance to fully implement them. Similarly, the core contract personnel inventory can be one of those tools that help inform strategic workforce decisions, but at this point the inventory has a number of data limitations that undermines its utility. IC CHCO has recognized these limitations and, in conjunction with the IC elements, has already taken some actions to improve the inventory’s reliability and has committed to doing more. Collectively, incorporating needed changes into agency guidance and improving the inventory’s data and utility, as we recommended, should better position
the IC CHCO and the civilian IC elements to make more informed decisions.

Chairman Carper, Ranking Member Coburn, and Members of the Committee, this concludes my prepared remarks. I would be happy to answer any questions that you may have.

For questions about this statement, please contact Timothy DiNapoli at (202) 512-4841, or at dinapolit@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this statement. Individuals making key contributions to this testimony include Molly W. Traci, Assistant Director; Claire Li; and Kenneth E. Patton.

GAO Contact and Staff
Acknowledgments
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