COAST GUARD ACQUISITIONS

Limited Strategic Planning Efforts Pose Risk for Future Acquisitions

Statement of Marie A. Mak, Director, Acquisition and Sourcing Management

Accessible Version
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Why GAO Did This Study

In order to meet its missions of maritime safety, security, and environmental stewardship, the Coast Guard, a component within the Department of Homeland Security (DHS), employs a variety assets, several of which are approaching the end of their intended service lives. As part of its efforts to modernize its surface and air assets (known as recapitalization), the Coast Guard has begun acquiring new vessels and air assets. Concerns surrounding the affordability of this effort remain as the Coast Guard continues to pursue new acquisitions such as the polar icebreaker, while also acquiring the Offshore Patrol Cutter—which is estimated to cost $12.1 billion through 2032.

This statement addresses the (1) extent that the Coast Guard develops planning tools to guide its acquisition portfolio, and (2) potential risks the Coast Guard faces in its polar icebreaker acquisition. This statement is based on GAO’s extensive body of published and ongoing work examining the Coast Guard’s acquisition efforts over several years.

What GAO Found

In June 2014, GAO found that the Coast Guard lacked long-term planning to guide the affordability of its acquisition portfolio and recommended the development of a 20-year fleet modernization plan to identify all acquisitions necessary for maintaining at least its current level of service and the fiscal resources necessary to build and modernize its planned surface and aviation assets. As of July 2017, Coast Guard officials stated that they are developing a 20-year Capital Investment Plan (CIP), but the timeframe for completion is unknown. The Coast Guard does, however, submit a 5-year CIP annually to Congress that projects acquisition funding needs for the upcoming 5 years. GAO found the CIPs do not match budget realities in that tradeoffs are not included. In the 20-year CIP, GAO would expect to see all acquisitions needed to maintain current service levels and the fiscal resources to build the identified assets as well as tradeoffs in light of funding constraints.

As GAO reported in June 2016, the Coast Guard’s heavy icebreaker fleet was operating at a reduced capacity with only one heavy polar icebreaker in service, resulting in limited access to both the Arctic and Antarctic regions year-round. The Coast Guard’s only active heavy icebreaker, the Polar Star, is approaching the end of its expected service life, and the Coast Guard plans to implement a limited service life extension to keep it operational until the new icebreaker is available. The Coast Guard estimates this extension will cost roughly $75 million.

What GAO Recommends

GAO is not making recommendations in this statement but has made them to the Coast Guard and DHS in the past regarding recapitalization, including that the Coast Guard develop a 20-year fleet modernization plan that identifies all acquisitions and the fiscal resources needed to acquire them. DHS agreed with this recommendation. View GAO-17-747T. For more information, contact Marie Mak at (202) 512-2527 or makm@gao.gov.

Consequently, the Coast Guard expedited its acquisition of new heavy icebreakers with delivery of the first polar icebreaker scheduled in 2023. This delivery schedule poses potential risk as the required acquisition documents may not be completed in time to award the contract in 2019, as currently scheduled. Further, in order to meet this accelerated schedule, the first polar icebreaker would need to be fully funded in 2019 with a preliminary cost estimate of $1.15 billion, alongside the Offshore Patrol Cutter acquisition. The Coast Guard has not articulated how it will prioritize its acquisition needs given its Offshore Patrol Cutter is expected to absorb half to two-thirds of its annual acquisition budget—based on recent funding history—starting in 2018.
Chairman Hunter, Ranking Member Garamendi, and Members of the Subcommittee:

I am pleased to be here today to discuss key acquisition planning challenges the U.S. Coast Guard—within the Department of Homeland Security (DHS)—faces as it acquires new assets, a set of surface and aviation programs collectively referred to as Coast Guard recapitalization. For example, the Coast Guard’s ability to accomplish its recapitalization within its planned budget is not known because the Coast Guard has yet to provide a long-term plan to manage the affordability of its acquisition portfolio. Without understanding the full cost implications of each of its assets—including acquisition costs, sustainment costs, support infrastructure, and personnel needs—the Coast Guard risks experiencing capability gaps if funding levels remain constant. One particular mission that has encountered capability gaps in the past, polar icebreaking, is at risk of undergoing future gaps because the Coast Guard’s only operational heavy icebreaker—the Polar Star—is approaching the end of its expected service life and, at times, has been unable to provide this capability due to equipment failures.

My statement today will address (1) the extent that the Coast Guard develops planning tools to guide its acquisition portfolio, and (2) potential risks the Coast Guard faces in its polar icebreaker acquisition. This statement is based largely on our extensive body of work examining the Coast Guard’s acquisition efforts spanning the past several years but also updated information based on our ongoing work.¹ For the reports cited in this statement, among other methodologies, we analyzed Coast Guard guidance, data, and documentation, and interviewed Coast Guard officials at its headquarters and field units to determine how the Coast Guard allocated its assets, how data are used to make annual asset allocation decisions, and how the Coast Guard determines future resource needs. Each of the reports cited in this statement provide further

detailed information on our scope and methodology. For the purposes of this hearing, we also analyzed the Coast Guard’s annual 5-year Capital Investment Plans (CIPs), from 2013 through 2017, to determine what are included in the plans and how the plans’ projections compared to requested and appropriated funds annually. For our ongoing work on the polar icebreaker, we assessed the status of the Coast Guard’s efforts to recapitalize its heavy polar icebreaking fleet, and how the Coast Guard is addressing challenges it has identified in implementing this effort. We obtained and analyzed DHS and Coast Guard documentation for the acquisition program, such as acquisition decision memoranda, supporting acquisition planning documents, and cost and schedule information. We also interviewed Coast Guard and Navy officials representing the heavy polar icebreaker project’s Integrated Program Office.

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

The Coast Guard Develops Annual 5-year CIPs but Needs to Complete Long-Term Planning Document

Previous 5-year CIPs’ Funding Projections Have Not Matched Annual Budget Requests

Since 2012, the Coast Guard has been legislatively required to submit a CIP annually to certain Congressional committees, alongside its budget proposal, that includes, among other things, projected funding for capital assets in such areas as acquisition, construction, and improvements needed for the upcoming 5 fiscal years. Specifically, this 5-year CIP is intended to provide insight into the proposed budget for the upcoming fiscal year and the following 4 years. The 5-year CIP reports the assets’

cost and schedule per the acquisition program baseline; however, we found that it does not consistently reflect current total cost estimates or the effects of tradeoffs that are made as part of the annual budget cycle. For example, in 2014 we reported that in the Fiscal Year 2014 CIP, the Coast Guard proposed decreasing the number of Fast Response Cutters procured per year to two, as opposed to three to six as previously planned for, without altering the total cost estimate in the CIP. Figure 1 highlights the differences using historical estimates depicted in the Coast Guard’s Fiscal Year 2013 CIP, which projects acquisition funding from fiscal years 2013 through 2017, as compared to its requested and appropriated funds during this same time period.

Figure 1: Coast Guard’s Fiscal Year 2013 through 2017 Capital Investment Plan (CIP) Projections Compared to its Budget Requests and Appropriated Funds

<table>
<thead>
<tr>
<th>Fiscal year</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
</tr>
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<tbody>
<tr>
<td>Dollars (in millions)</td>
<td>1,200</td>
<td>1,400</td>
<td>1,600</td>
<td>1,800</td>
<td>2,000</td>
</tr>
</tbody>
</table>

Source: GAO analysis of Coast Guard data. | GAO-17-747T

Note: For fiscal year 2016, Congress directed that of the funds provided by the Consolidated Appropriations Act, 2016, not less than $640 million be immediately available and allotted to contract for the production of a 9th National Security Cutter. This amount has been removed from the

3GAO 14-450.
appropriated total depicted in the graphic since it was not requested by the Coast Guard. All funds in the 5-year CIP are presented in base year dollars.

Moreover, the 5-year CIP does not prioritize acquisition programs in its out year projections which, in part, has led to the Coast Guard’s acquisition funding projections frequently exceeding both the requested and appropriated funding amounts. Furthermore, this document does not display tradeoffs or priorities and limits the Coast Guard’s ability to manage affordability of its acquisition portfolio, including accurately forecasting its total cost projections.

Furthering the affordability concern, the Offshore Patrol Cutter procurement, for which planned acquisition costs are estimated at $12.1 billion through final delivery in 2034—making it the most expensive Coast Guard acquisition program in its recapitalization effort—will create additional strain on the Coast Guard’s acquisition budget. According to the Commandant of the Coast Guard, the Offshore Patrol Cutter is its top priority. As such, the Coast Guard will prioritize its budget requests for the Offshore Patrol Cutter before other assets potentially limiting funds requested for other acquisition programs. Figure 2 provides the Coast Guard’s acquisition funding projections from its fiscal year 2017 CIP, for fiscal years 2017 through 2021.
Projections as Depicted in its Fiscal Year 2017 Capital Investment Plan for Fiscal Years 2017 through 2021, by Program

The “other” category depicted in the graphic contains funding projections for software systems, acquisition personnel, and shore infrastructure, among others.

In-service vessel sustainment represents necessary extensive maintenance and repairs, such as service life extension projects to sustain its legacy vessels.

Note: For fiscal year 2016, Congress directed that of the funds provided by the Consolidated Appropriations Act, 2016, not less than $640 million be immediately available and allotted to contract for the production of a 9th National Security Cutter. This amount has been removed from the appropriated total depicted in the graphic since it was not requested by the Coast Guard. All funds in the 5-year CIP are presented in base year dollars.

As depicted in figure 2, for fiscal years 2017 through 2021, the Coast Guard’s projected acquisition funding levels for its major programs exceeds its average budget request of roughly $1.1 billion from 2013 to 2017. Beginning around 2019, these projected acquisition funding levels exceed the average appropriated funding amount of roughly $1.3 billion.
that the Coast Guard has received from 2013 to 2017, and which is greater than the Coast Guard’s average annual requests. This disconnect highlights that the 5-year CIP does not account for the reality of the constrained budget environment the Coast Guard faces. From our analysis of this CIP, we concluded that in order for the Coast Guard to acquire many of its needed assets over the next 5 years, it will need significantly more appropriated funds than what the Coast Guard typically requests.\footnote{For the purposes of this hearing, we analyzed the Coast Guard’s annual 5-year CIPs, from 2013 through 2017, to determine what are included in the plans and how the plans’ projections compared to requested and appropriated funds annually.}

Beginning in September 2018, the Offshore Patrol Cutter will absorb roughly one half to about two-thirds of the Coast Guard’s annual acquisition funding requests until 2032 if historic funding request levels over the past 4 years continue to remain about the same. Any remaining Coast Guard acquisition programs will have to compete for acquisition funds not requested for the Offshore Patrol Cutter. For instance, the Coast Guard must also recapitalize other assets such as the polar icebreakers—to alleviate an expected capability gap—and refurbish other legacy vessels, such as its fleet of river buoy tenders, as these assets continue to age beyond their expected service lives and, in some cases, have been removed from service without a replacement.

Over the last year, in public hearings before Congress, senior Coast Guard officials have stated a need for over $2 billion per year for acquisitions. However, in the President’s Budget, the Coast Guard requested $1.1 billion for fiscal year 2017 and $1.2 billion for fiscal year 2018. As we previously reported, in an effort to address the funding constraints it has faced annually, the Coast Guard has been in a reactive mode, delaying and reducing its capabilities through the annual budget process by moving planned acquisitions into future years, and does not have a plan to realistically set forth affordable priorities.\footnote{GAO, Coast Guard Recapitalization: Matching Needs and Resources Continue to Strain Acquisition Efforts, GAO-17-654T (Washington, D.C.:June 7, 2017).} The Coast Guard currently has no method in place to capture the effects of these deferred acquisitions on its future portfolio, which will result in significant capability gaps if funding does not materialize and a “bow wave” of near-term
unfunded requirements will be created, negatively affecting future acquisition efforts.\(^6\)

The Coast Guard is Developing a Long-Term Acquisition Planning Document, but Its Completion Date and Contents are Unknown

In 2014, we recommended that the Coast Guard develop a 20-year fleet modernization plan that would identify all acquisitions necessary for maintaining at least its current level of service and the fiscal resources necessary to build these assets.\(^7\) DHS concurred with this recommendation and the Coast Guard is in the process of developing this document to guide and manage the affordability of its acquisition portfolio. Such an analysis would facilitate a full understanding of the affordability challenges facing the Coast Guard while it builds the Offshore Patrol Cutter, among other major acquisitions. Coast Guard officials report an ongoing effort to produce a 20-year plan—which the Coast Guard refers to as a 20-year CIP—but has not articulated a timeframe for when this plan will be completed or what information it will include. As we stated in our 2014 report, in line with the Office of Management and Budget's capital planning guidance referenced by the Coast Guard’s Major Systems Acquisition Manual, we would expect the 20-year CIP to include, among other things:

- an analysis of the portfolio of assets already owned by the agency and in procurement,
- the performance gap and capability necessary to bridge the old and new assets, and

\(^6\)According to GAO’s schedule assessment guide and cost estimating and assessment guide, bow wave refers to large amount of funding that will be required in the future to complete an acquisition due to deferred or delayed work. Often the funding required at the peak of a bow wave is unrealistic. See GAO, Schedule Assessment Guide: Best Practices for Project Schedules, GAO-12-120G (Washington, D.C.: May 2012) and Cost Estimating and Assessment Guide: Best Practices for Developing and Managing Capital Program Costs, GAO-09-3SP (Washington, D.C.: March 2009).

\(^7\)GAO-14-450.
• a justification for new acquisitions proposed for funding.  

As we have noted in our past work, a long-term plan that also includes acquisition implications, such as sustainment costs, and support infrastructure and personnel needs, would enable tradeoffs to be identified and addressed in advance, leading to better informed choices and making debate possible before irreversible commitments are made to individual programs. Without this type of plan, decision makers do not have the information they need to better understand and address the Coast Guard’s long-term outlook.  

Potential Risks Exist in the Coast Guard’s Accelerated Acquisition Schedule for Heavy Icebreakers and Coast Guard Plans to Mitigate Potential Icebreaking Capability Gap

Coast Guard Has Initiated a New Acquisition for Heavy Icebreakers, but Accelerated Acquisition Schedule Poses Potential Risk

The Coast Guard initiated the acquisition of a new fleet of heavy polar icebreakers in 2013, but now faces potential schedule and cost risks in implementing an accelerated acquisition approach. In June 2016, we reported that the Coast Guard’s heavy icebreaking fleet had been operating at a reduced capacity after one of its ships, the Polar Sea, suffered a catastrophic engine failure in 2010, rendering it inactive.

8Capital Programming Guide, ver 3.0, Supplement to Office of Management and Budget Circular A-11: Planning, Budgeting, and Acquisition of Capital Assets, 2016. The Major Systems Acquisition Manual defines the policy and process for the Coast Guard’s major systems acquisition programs. Detailed procedures are provided for applying a uniform and disciplined approach to acquisition planning and program management from mission analysis and requirements generation through design, development, production, and deployment.

9GAO-14-450.

10The Coast Guard currently plans to acquire three heavy icebreakers and three medium icebreakers.

result, the Coast Guard reports that it has not been able to provide year-round access to both the Arctic and Antarctic regions. Specifically, from 2010 to 2013, the Coast Guard was unable to fulfill the National Science Foundation’s request for the annual resupply of its McMurdo Station research center in Antarctica as both of its heavy polar icebreakers were inactive due to maintenance needs. The Coast Guard resumed this annual mission in 2014 following the reactivation of its other heavy icebreaker, the Polar Star, which is shown in figure 3.

Figure 3: United States Coast Guard Icebreaker Polar Star

In order to provide continued access to the Arctic and Antarctic regions, the Coast Guard initiated a program in 2013 to acquire a fleet of three new heavy polar icebreakers. The Coast Guard is currently planning for the first new heavy polar icebreaker to be delivered in fiscal year 2023, which has been accelerated from a previous estimate of 2026. The accelerated schedule was implemented at the direction of the last Administration, and confirmed by the current Administration. To meet its goal of delivering the first icebreaker in fiscal year 2023, the Coast Guard has partnered with the Navy to leverage the Navy’s shipbuilding expertise. These agencies established an integrated program office, which was formalized in January 2017, to collaborate on developing and implementing an acquisition approach.

The Coast Guard has made progress in advancing through the acquisition process for the new heavy polar icebreaker by completing

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12ABS Consulting, United States Coast Guard High Latitude Region Mission Analysis Capstone Summary, prepared for the United States Coast Guard, (July 2010). This study concluded that a fleet of three heavy and three medium icebreakers would be required to fulfill all of the Coast Guard’s statutory missions.
certain efforts, such as establishing requirements and engaging the shipbuilding industry, but the accelerated schedule it is pursuing poses potential risk. Specifically, there is a risk that the acquisition planning documents required to receive DHS approval to begin development efforts—and which are necessary under DHS acquisition policy for the anticipated contract award in fiscal year 2019—might not be completed on schedule. The Coast Guard acknowledged this in its 2017 annual program review and stated that should the acquisition planning documents not be completed and approved by the end of fiscal year 2017, the program may be unable to meet its schedule for entering the obtain phase in early fiscal year 2018. Should this happen, officials reported they may be unable to release the request for proposals for detailed design and construction—a key step in the acquisition process—as scheduled in mid-fiscal year 2018, which could delay the contract award scheduled in fiscal year 2019 and extend the proposed delivery date.

Further, the Navy and Coast Guard have established a preliminary cost estimate of $1.15 billion for the lead heavy polar icebreaker, though they are working to reduce this estimate. For example, Coast Guard officials stated that they have identified $97 million in potential savings, which is based partially on reduced power requirements, since modern icebreaker designs are more efficient than the Coast Guard’s existing heavy icebreaker. To meet its accelerated schedule, the program will need to be fully funded in fiscal year 2019. In fiscal year 2017, Congress appropriated a total of $150 million to the Navy for the polar icebreaker’s advanced procurement and the explanatory statement of the DHS Appropriations Act, 2017 reflected $25 million for the Coast Guard acquisition of a polar icebreaker.

Another potential challenge is that the Coast Guard may be executing the polar icebreaker acquisition with Navy funding. For example, $150 million in polar icebreaker funding was provided to the Navy. While this approach alleviates some of the affordability issues within the Coast Guard’s

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13 The obtain phase in DHS’s acquisition process requires the program manager to develop, test, and evaluate the selected option. This phase occurs once a need has been identified and alternative approaches to meeting the need have been fully examined. The obtain phase is the last phase before DHS pursues production and delivers the new capability to its operators to support the capability until it is retired.

budget, it is unclear exactly what roles the Navy and Coast Guard will have if this funding arrangement continues. For instance, if the Navy receives the funding then it would be responsible for contracting for the icebreakers, but the program would follow DHS’s acquisition guidance. This would be an unusual relationship and it is unclear how potential conflicts would be resolved. This is an issue we will pursue in our ongoing work on the acquisition of the polar icebreaker.

Coast Guard Plans to Extend Polar Star’s Service Life to Reduce Capability Gap, but Estimated Cost of Service Life Extension May Be Unrealistic

As noted, the Coast Guard currently has only one operational heavy icebreaker, the Polar Star. We reported in June 2016 that, following its reactivation in 2013, the Polar Star’s end of service life is projected to be between fiscal years 2020 and 2023.\(^\text{15}\) As the new heavy polar icebreaker is not expected to be delivered until at least 2023, there could be a gap in the Coast Guard’s heavy icebreaking capability. To ensure that the Coast Guard retains a heavy icebreaking capability until a new heavy icebreaker is operational, the Coast Guard completed a study in January 2017 to determine the cost of reactivating Polar Sea and extending the life of the Polar Star for 7 to 10 years as potential “bridging” strategies.\(^\text{16}\) Table 1 shows the results of the study, reported in January 2017.

<table>
<thead>
<tr>
<th></th>
<th>Reactivate Polar Sea for 7-10 years</th>
<th>Reactivate Polar Sea for 10-15 years</th>
<th>Reactivate Polar Sea for 15-20 years</th>
<th>Extend Polar Star for 7-10 years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated total acquisition cost</td>
<td>$489</td>
<td>$551</td>
<td>$641</td>
<td>$426</td>
</tr>
<tr>
<td>Estimated lifecycle cost</td>
<td>$984</td>
<td>$1,347</td>
<td>$1,729</td>
<td>$934</td>
</tr>
<tr>
<td>Project duration</td>
<td>8 years</td>
<td>8.5 years</td>
<td>9 years</td>
<td>7.5 years</td>
</tr>
</tbody>
</table>

Source: GAO presentation of Coast Guard data from Polar Sea Assessment study. | GAO-17-747T

\(^\text{15}\) GAO-16-453.

The Coast Guard is not currently planning to pursue any of these four options identified in the January 2017 study as they were deemed too expensive, among other reasons. Instead, Coast Guard officials stated they are planning to conduct a limited service life extension of the Polar Star to address key components and keep it operational until fiscal year 2025, when a second new heavy polar icebreaker is expected to be delivered. According to officials, the Coast Guard is currently conducting an assessment of the Polar Star to determine what systems would need to be overhauled and replaced to meet this goal. An official cost estimate for this effort has not been completed yet, but the fiscal year 2017 CIP includes a total of roughly $75 million towards this effort in fiscal years 2019 through 2021. However, the $75 million estimate may be unrealistic based on the assumptions the Coast Guard used, such as continuing to use parts from the Polar Sea as has been done in previous maintenance events. As a result of the finite parts available from the Polar Sea, the Coast Guard may have to acquire new parts for the Polar Star that could increase the $75 million estimate.

In conclusion, as the Coast Guard continues its recapitalization effort, it is important that it plans for the affordability of its future portfolio so that it can minimize the capability gaps that can occur when legacy assets reach the end of their service lives before new assets become operational. We have made several recommendations in recent years intended to help the Coast Guard plan for these future acquisitions and the difficult tradeoff decisions that it will likely face. If the Coast Guard fully implements these recommendations, it could provide decision makers with critical knowledge needed to prioritize its constrained acquisition funding. Without these efforts, the Coast Guard will continue, as it has in recent years, to plan its future acquisitions through the annual budgeting process, a process that has led to delayed and reduced capabilities. A thorough plan regarding the affordability of its future acquisitions would provide timely information to decision makers on how to spend scarce taxpayer dollars in support of a modern, capable Coast Guard fleet.

Chairman Hunter, Ranking Member Garamendi, and Members of the Subcommittee, this concludes my prepared statement. I would be pleased to respond to any questions.

17 For a list of the recent recommendations related to acquisitions planning we have made, please see Appendix I.
If you or your staff have any questions about this statement, please contact Marie A. Mak, (202) 512-4841 or makm@gao.gov. In addition, contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this statement. Individuals who made key contributions to this testimony include Jennifer Grover, Director; Richard A. Cederholm, Assistant Director; Dawn Hoff, Assistant Director; Peter W. Anderson; Jason Berman; Erin Butkowski; John Crawford; Laurier Fish; Camille Henley; Hugh Paquette; and Roxanna T. Sun.
Appendix I: List of GAO Recommendations Related to the Coast Guard’s Planning Efforts for Future Acquisitions

GAO has made several recommendations in recent years related to the Coast Guard’s efforts to conduct long-term planning. Table 2 contains a selected list of the recommendations, whether DHS or the Coast Guard concurred or not, and the status of its implementation.

<table>
<thead>
<tr>
<th>Report</th>
<th>Recommendation</th>
<th>Concur or non-concur</th>
<th>Status of implementation</th>
</tr>
</thead>
<tbody>
<tr>
<td>GAO-12-833</td>
<td>We recommend that the Secretary of the Department of Homeland Security prioritize major acquisition programs department wide and ensure that the department’s acquisition portfolio is consistent with DHS’s anticipated resource constraints</td>
<td>Concur</td>
<td>Open – Not Implemented</td>
</tr>
<tr>
<td>GAO-12-918</td>
<td>We recommend that the Commandant of the Coast Guard conduct a comprehensive portfolio review to develop revised baselines that reflect acquisition priorities as well as realistic funding scenarios.</td>
<td>Concur</td>
<td>Open – Not Implemented</td>
</tr>
<tr>
<td>GAO-14-450</td>
<td>We recommend that the Commandant of the Coast Guard develop a 20-year fleet modernization plan that identifies all acquisitions needed to maintain the current level of service and the fiscal resources necessary to build the identified assets. The plan should also consider trade-offs if the fiscal resources needed to execute the plan are not consistent with annual budgets.</td>
<td>Concur</td>
<td>Open – Not Implemented</td>
</tr>
</tbody>
</table>

Source: Presentation of selected GAO recommendations. | GAO-17-747T

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