



December 2018

# FEDERAL LAW ENFORCEMENT

## Purchases and Inventory Controls of Firearms, Ammunition, and Tactical Equipment

Accessible Version

# GAO Highlights

Highlights of [GAO-19-175](#), a report to congressional requesters

## Why GAO Did This Study

Federal law enforcement agencies purchase firearms, ammunition, and tactical equipment, such as riot shields, to support their missions. GAO was asked to review these purchases for federal law enforcement agencies, and inventory controls at HHS, EPA, and IRS specifically.

This report examines, among other objectives (1) firearms, ammunition, and selected tactical equipment spending by federal agencies with 250 or more FLEOs from fiscal years 2010 through 2017; (2) the extent to which select agencies accurately reported purchases of firearms and ammunition in publicly-available data; and (3) inventory controls in place at HHS, EPA, and IRS.

GAO obtained available data on purchases from 20 agencies and from USASpending.gov, and reviewed inventory information and controls within HHS, EPA, and IRS. GAO also conducted site visits to HHS, EPA, and IRS offices to observe inventory controls, selected based on data discrepancies or reports of loss or theft, among other factors.

This is a public version of a sensitive report that GAO issued in October 2018. Information that HHS, IRS, and the Transportation Security Administration deemed sensitive has been omitted.

## What GAO Recommends

GAO recommends that the Director of ICE update ICE's contracting process to provide the name of the agency funding the purchase of firearms and ammunition to improve the accuracy of publicly available data. ICE concurred with the recommendation.

View [GAO-19-175](#). For more information, contact Gretta L. Goodwin at (202) 512-8777 or [goodwin@gao.gov](mailto:goodwin@gao.gov).

December 2018

## FEDERAL LAW ENFORCEMENT

### Purchases and Inventory Controls of Firearms, Ammunition, and Tactical Equipment

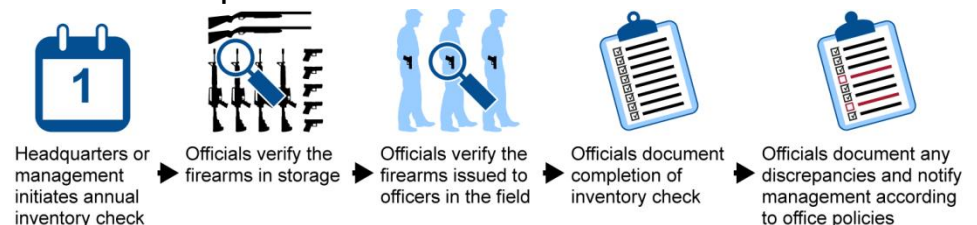
## What GAO Found

The 20 federal law enforcement agencies in GAO's review reported spending at least \$38.8 million on firearms, \$325.9 million on ammunition, and \$1.14 billion on tactical equipment—at least \$1.5 billion in total—from fiscal years 2010 through 2017, based on data agencies provided to GAO.

The internal agency data on firearms and ammunition purchases for the Bureau of Indian Affairs, U.S. Forest Service, and U.S. Immigration and Customs Enforcement (ICE) did not always match data that were publicly available on USASpending.gov—a government source for federal contract data. In particular, the dollar value of firearms purchases by ICE in USASpending.gov was approximately 8 times greater than the value of the purchases reported by ICE to GAO. Some differences result from other agencies using ICE contracts to make firearms and ammunition purchases, and ICE not properly identifying the funding agency for those purchases in the system that supplies data to USASpending.gov. Because ICE does not accurately report the agency that funded these purchases, the public does not have accurate information on how much ICE—and the agencies that make purchases using ICE contracts—have spent on firearms and ammunition. This decreases accountability and transparency of federal purchases, which is in conflict with the intended purpose of this system.

Department of Health and Human Services (HHS), the Environmental Protection Agency (EPA), and the Internal Revenue Service (IRS) have inventory controls for tracking, verifying, and securing federal law enforcement officers' (FLEOs) firearms. GAO observed these agencies' law enforcement components and found them to be generally following their inventory and security policies at selected locations. In instances where agencies were not in compliance with their policies, the agencies made corrections during the course of GAO's review. Each component has a process whereby at least once yearly officials review the firearms inventory to ensure that firearms match with records in the office's inventory system. The figure below illustrates a general process that all components GAO reviewed follow to verify their firearms inventory. Ammunition and tactical equipment inventory controls varied because agencies generally did not consider these items to be as sensitive as firearms. Examples of these controls include security for, and limited access to, equipment that might be vulnerable to risk of loss or unauthorized use, such as silencers or pyrotechnics.

#### Typical Process for Firearms Inventory Verifications at the Federal Law Enforcement Components GAO Reviewed



Source: GAO analysis of agency policies. | GAO-19-175

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# Contents

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Letter	1
Background	8
Available Data Show that Selected Agencies Reported Spending at Least \$1.5 Billion on Firearms, Ammunition, and Tactical Equipment from Fiscal Years 2010 through 2017	15
BIA and Forest Service Publicly-Available Data Differed Somewhat from their Internal Data, While ICE's Data Differed Substantially	23
HHS, EPA, and IRS Reported Varying Levels of Inventories of Firearms, Corresponding Ammunition and Limited Tactical Equipment	29
Case Study Components' Inventory Controls Vary and Selected Offices Generally Followed Their Own Procedures	33
Conclusions	39
Recommendation for Executive Action	40
Agency Comments	40
Appendix I: Objectives, Scope, and Methodology	43
Appendix II: Spending on Firearms, Ammunition, and Tactical Equipment by Agency	53
Appendix III: Comments from the Department of Homeland Security	78
Appendix IV: GAO Contact and Staff Acknowledgments	81
Appendix V: Accessible Data	82
Data Tables	82
Agency Comment Letter	86
Tables	
Table 1: Non-Military Departments and Agencies that Employed 250 or More Federal Law Enforcement Officers at Any Point from Fiscal Years 2010 through 2017 Included in Our Review of Spending Data	4

---

Table 2: Missions and Number of Federal Law Enforcement Officers (FLEOs) of Federal Agencies within Our Review	9
Table 3: Firearms and Ammunition Obligations Reported by Selected Agencies and by USASpending.gov from Fiscal Years 2010 through 2017	23
Table 4: Case Study Components' Reported Federal Law Enforcement Officer (FLEO) Firearms, Ammunition, and Tactical Equipment Inventory as of November 2017	29
Table 5: Non-Military Departments and Agencies that Employed 250 or More Federal Law Enforcement Officers at Any Point from Fiscal Years 2010 through 2017	44
Table 6: Description of Challenges Compiling Spending Data Reported by the 20 Federal Agencies in Our Scope	47

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## Figures

Figure 1: Examples of Types of Firearms Used by Federal Agencies in Our Review	12
Figure 2: Types of Selected Tactical Equipment Included in Our Review	13
Figure 3: Types of Firearms Federal Agencies in Our Review Reported Buying from Fiscal Years 2010 through 2017	17
Figure 4: Types of Ammunition Federal Agencies in Our Review Reported Buying from Fiscal Years 2010 through 2017	18
Figure 5: Tactical Equipment Federal Agencies in Our Review Reported Buying from Fiscal Years 2010 through 2017	20
Figure 6: Tactical Equipment Federal Agencies in our Review Reported Buying from Fiscal Years 2010 through 2017	22
Figure 7: Typical Process for Firearms Inventory Verifications at the Federal Law Enforcement Components We Reviewed	35
Accessible Data for Figure 3: Types of Firearms Federal Agencies in Our Review Reported Buying from Fiscal Years 2010 through 2017	82
Accessible Data for Figure 4: Types of Ammunition Federal Agencies in Our Review Reported Buying from Fiscal Years 2010 through 2017	82
Accessible Data for Figure 5: Tactical Equipment Federal Agencies in Our Review Reported Buying from Fiscal Years 2010 through 2017	82
Accessible Data for Figure 6: Tactical Equipment Federal Agencies in our Review Reported Buying from Fiscal Years 2010 through 2017	83

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### Abbreviations

ATF	Bureau of Alcohol, Tobacco, Firearms, and Explosives
BIA	Bureau of Indian Affairs
BOP	Federal Bureau of Prisons
CBP	U.S. Customs and Border Protection
CI	Criminal Investigation
DEA	Drug Enforcement Administration
DHS	Department of Homeland Security
DOD	Department of Defense
DOJ	Department of Justice
EPA	Environmental Protection Agency
FAR	Federal Acquisition Regulation
FBI	Federal Bureau of Investigation
FDA	Food and Drug Administration
FLEO	Federal law enforcement officer
FPDS-NG	Federal Procurement Data System-Next Generation
FPS	Federal Protective Service
FWS	U.S. Fish and Wildlife Service
GSA	General Services Administration
HHS	U.S. Department of Health and Human Services
ICE	U.S. Immigration and Customs Enforcement
IRS	Internal Revenue Service
LESO	Law Enforcement Support Office
NIH	National Institutes of Health
NPPD	National Protection and Programs Directorate
OECA	Office of Enforcement and Compliance Assurance
OIG	Office of Inspector General
PSC	product or service code
SSA	Social Security Administration
TIGTA	Treasury Inspector General for Tax Administration
TSA	Transportation Security Administration
USMS	U.S. Marshals Service
USSS	U.S. Secret Service
VA	U.S. Department of Veterans Affairs
VHA	Veterans Health Administration

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December 13, 2018

## Congressional Requesters

Federal law enforcement officers (FLEO) play a key role in maintaining the safety and security of federal property, employees, and the general public.<sup>1</sup> In 2012, the Bureau of Justice Statistics reported that the federal government employed approximately 120,000 FLEOs in non-military agencies with authority to make arrests and carry firearms in the United States—the vast majority of which were law enforcement agents within the Department of Homeland Security (DHS) and Department of Justice (DOJ).<sup>2</sup> In addition, federal agencies such as the U.S. Department of Health and Human Services (HHS), the Environmental Protection Agency (EPA), and the Internal Revenue Service (IRS) also have law enforcement responsibilities that support their core missions. These responsibilities include investigating potential violations of federal public health, environmental, and tax laws.

Within the federal government, FLEOs have a number of different functions to fulfill their law enforcement missions and roles, including providing police response, conducting criminal investigations, and providing building or personnel security. To help FLEOs carry out these responsibilities, agencies purchase firearms, ammunition, and tactical equipment. At these federal agencies, FLEOs are authorized to carry firearms, and are required to train in their use and pass certain firearms qualification standards. To help ensure officers' maintain the firearms proficiency of their firearms-carrying workforce, these agencies purchase ammunition for training, qualifications, and operations.

Agencies may also purchase tactical equipment to support and augment FLEO operations, such as counterdrug, counterterrorism, and border-

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<sup>1</sup>For the purposes of this report, we defined a FLEO as any federal employee who is authorized to carry a firearm excluding contractors, part-time employees, and employees within intelligence and military agencies such as all Department of Defense (DOD) branches and the U.S. Coast Guard. There are several positions with this designation, such as agents, special agents, investigators, marshals, correctional officers, border patrol agents, and police officers.

<sup>2</sup>*Federal Law Enforcement Officers, 2008*, DOJ Bureau of Justice Statistics, NCJ 238250 (Washington, D.C.: June 2012). The Bureau of Justice Statistics has not reported FLEO statistics since 2012.

security activities. The types of tactical equipment used for these operations can include tactical vehicles to conduct drug raids; night vision gear and thermal imaging devices to surveil marijuana cultivation on public lands; helicopters to patrol coastlines; tactical and armored vehicles to patrol the border for illegal activities; and aerial capabilities to enhance border surveillance.

Agencies that purchase firearms, ammunition, and tactical equipment must report those purchases publicly on a searchable website—USASpending.gov.<sup>3</sup> Because the law enforcement missions of these agencies require them to purchase and manage firearms, ammunition, and tactical equipment, effective purchasing and oversight—including inventory and safeguarding controls—of these sensitive assets is important. We have previously reported on federal agency firearms inventory controls and on DHS ammunition purchasing and inventories. In those reports, we also noted that it is incumbent upon agencies to ensure the effective and efficient management of these items as stewards of taxpayer resources.<sup>4</sup>

You asked us to review issues related to firearms, ammunition, and tactical equipment purchases by federal agencies, as well as inventory controls at HHS, EPA, and IRS specifically. This report examines the following questions:

1. What do available data show about spending on firearms, ammunition, and selected tactical equipment made by federal

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<sup>3</sup>The Federal Funding Accountability and Transparency Act of 2006, Pub. L. No. 109-282, 120 Stat. 1186, required the Office of Management and Budget to ensure the existence and operation of a single searchable website accessible by the public that generally includes each federal award of federal financial assistance and expenditures. See 31 U.S.C. § 6101 note. USASpending.gov is a government source for data on federal awards provided by federal agencies and provides information on contracts, grants, loans, and other forms of financial assistance.

<sup>4</sup>For example, in 2003, we assessed the consistency of federal agencies' firearms controls and found that agencies could strengthen their controls in key areas that have been consistently recognized as important for effective inventory management. We recommended actions the agencies should take to strengthen their controls, which the agencies have since implemented. GAO, *Firearms Controls: Federal Agencies Have Firearms Controls, but Could Strengthen Controls in Key Areas*, [GAO-03-688](#) (Washington, D.C.: June 13, 2003). In 2014, we reviewed DHS trends in ammunition purchases and inventories, and we found that DHS has policies and guidance for firearms and ammunition inventory management. GAO, *Department of Homeland Security: Ammunition Purchases Have Declined since 2009*, [GAO-14-119](#) (Washington, D.C.: Jan. 13, 2014).



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agencies with 250 or more federal law enforcement officers from fiscal years 2010 through 2017?

2. To what extent have selected agencies accurately reported purchases of firearms and ammunition in publicly-available data on USASpending.gov?
3. What types and quantities of firearms, ammunition, and selected tactical equipment do HHS, EPA, and IRS have documented to be in their inventory systems, as of November 2017?
4. What inventory controls and procedures are in place at HHS, EPA, and IRS, and to what extent do these agencies follow these procedures at selected locations?

This report is the public version of a sensitive report that we issued in October 2018.<sup>5</sup> HHS, IRS and the Transportation Security Administration (TSA) deemed some of the information in our October report to be sensitive, which must be protected from public disclosure. Therefore, this report omits sensitive information about the number of FLEOs at the TSA, an illustration of how HHS's National Institutes of Health Police secures its firearms, and the number and types of some firearms, ammunition, and tactical equipment in NIH's and IRS's inventory. Although the information provided in this report is more limited, the report addresses the same objectives as the sensitive report and uses the same methodology.

To address our first question, we selected the 20 agencies from the departments named in the Chief Financial Officers Act that employed 250 or more FLEOs at any point from fiscal years 2010 through 2017.<sup>6</sup> We also excluded military and intelligence agencies from our review, such as all Department of Defense (DOD) branches and the U.S. Coast Guard, which is part of DHS.<sup>7</sup> Table 1 shows the agencies in our scope for our first question.

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<sup>5</sup> GAO, *Federal Law Enforcement: Purchases and Inventory Controls of Firearms, Ammunition, and Tactical Equipment*, [GAO-19-119SU](#) (Washington, D.C.: Oct. 3, 2018)

<sup>6</sup> Chief Financial Officers Act of 1990, Pub. L. No. 101-576, 104 Stat. 2838 (Nov. 15, 1990). See 31 U.S.C. § 901, for a list of Chief Financial Officers Act agencies.

<sup>7</sup> The Coast Guard is a military service within DHS when not operating as a service in the Navy.

**Table 1: Non-Military Departments and Agencies that Employed 250 or More Federal Law Enforcement Officers at Any Point from Fiscal Years 2010 through 2017 Included in Our Review of Spending Data**

Department	Agency
U.S. Department of Agriculture	U.S. Forest Service
U.S. Department of Health and Human Services	Office of Inspector General
Department of Homeland Security	U.S. Customs and Border Protection
Department of Homeland Security	U.S. Immigration and Customs Enforcement
Department of Homeland Security	U.S. Secret Service
Department of Homeland Security	Transportation Security Administration
Department of Homeland Security	National Protection and Programs Directorate
U.S. Department of the Interior	National Park Service
U.S. Department of the Interior	U.S. Fish and Wildlife Service
U.S. Department of the Interior	Bureau of Indian Affairs
Department of Justice	Federal Bureau of Prisons
Department of Justice	Federal Bureau of Investigation
Department of Justice	U.S. Marshals Service
Department of Justice	Bureau of Alcohol, Tobacco, Firearms, and Explosives
Department of Justice	Drug Enforcement Administration
U.S. Department of the Treasury	Internal Revenue Service
U.S. Department of the Treasury	Treasury Inspector General for Tax Administration
U.S. Department of the Treasury	U.S. Mint
U.S. Department of Veterans Affairs	Veterans Health Administration
Social Security Administration	Office of the Inspector General

Source: GAO analysis of Office of Personnel Management and agency-specific information. | GAO-19-175

For the first question, we analyzed the amount 20 federal agencies reported spending on firearms, ammunition, and tactical equipment and refer to these internal agency records as spending data. Specifically, we provided the 20 agencies a data collection instrument and requested that they report, among other things, the agency's purchase method; award date; number of firearms, ammunition, or tactical equipment purchased; type of firearm, ammunition, or tactical equipment purchased; the amount spent for these items; and whether the amount spent is an estimate for

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the firearms, ammunition, and tactical equipment purchased for FLEOs from their internal record-keeping systems from fiscal years 2010 through 2017.<sup>8</sup> We analyzed the data agencies reported as “amount spent,” and we use the terms “spending” and “spent” to refer to these data. To identify tactical equipment for inclusion in our review, we selected 18 categories of items that appeared on two or more lists of destructive, militaristic, and specialized equipment.<sup>9</sup> We use the term “tactical equipment” to refer to these 18 selected categories of tactical equipment.<sup>10</sup>

To assess the reliability of the spending data, we conducted tests for missing data and obvious errors, reviewed relevant documentation, and followed up with agency officials as needed. We interviewed knowledgeable agency officials about their spending records and data reporting practices. We found the data sufficiently reliable for the purpose of reporting the minimum thresholds of total amounts agencies spent and the number of firearms and rounds of ammunition they bought. However, we found the data were not reliable for reporting the number of tactical equipment items purchased or for conducting further comparative analysis.

To address our second question, we selected three agencies—the Bureau of Indian Affairs (BIA), the U.S. Forest Service, and U.S. Immigration and Customs Enforcement (ICE)—to assess the extent to which their purchases of firearms and ammunition were accurately

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<sup>8</sup>This objective aggregates the values that 20 federal agencies reported in the “amount spent” field of our data collection instrument. Agencies separately reported the amounts they obligated for these items, and those data were not used in the analysis in this objective.

<sup>9</sup>We reviewed the National Firearms Act List, the Law Enforcement Equipment Working Group Recommendations, the DOD’s list of Controlled Property, and the Special Weapons and Tactics Gear used by the Los Angeles, New York, and Houston police departments.

<sup>10</sup>The 18 categories of tactical equipment that resulted from this selection methodology are as follows: (1) silencers, (2) explosive devices, (3) large-caliber weapons (>.50 caliber, excluding shotguns), (4) armored vehicles, (5) weaponized aircraft, vessels, or vehicles, (6) camouflage uniforms, (7) manned aircraft, (8) unmanned aerial vehicles, (9) tactical vehicles, (10) command and control vehicles, (11) pyrotechnics and specialized munitions, (12) breaching apparatus, (13) riot batons, (14) riot helmets, (15) riot shields, (16) tactical lighting (excludes basic flashlights), (17) specialized image enhancement devices (such as thermal imaging devices and night vision gear), and (18) aiming devices (such as scopes and tripods). To more closely describe the types of equipment frequently reported in the large-caliber weapons and breaching apparatus categories, we refer to them in the report as large-caliber launchers and breaching equipment, respectively.

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reflected in publicly-available data. We selected these three agencies based on the total dollar value of obligations reported in USASpending.gov: one small agency (BIA), one medium agency (Forest Service), and one large agency (ICE).<sup>11</sup> We requested that these agencies provide to us internal purchase data for firearms and ammunition that included, among other things, the amount obligated for these items,<sup>12</sup> a unique transaction identifier (called the Procurement Instrument Identifier), and the product or service code for firearms and ammunition purchases from fiscal years 2010 through 2017. We compared the amounts these three agencies obligated for firearms and ammunition purchases, as they reported to us, with the obligation data that are publicly available on USASpending.gov for those three agencies, using the Procurement Instrument Identifier to match records across the two sets of data. We obtained publicly-available data from USASpending.gov, which included obligations data from the Federal Procurement Data System-Next Generation (FPDS-NG), using product or service codes that identify contracts for firearms or ammunition purchases.<sup>13</sup> We did not include equipment purchases because the publicly-available data lack product or service codes that would allow us to reliably identify those records. We reviewed a portion of these data and interviewed agency officials about differences we found between the publicly-available and agency-provided data. Results of our analyses of these three agencies' data are not generalizable.

To address our third and fourth questions, we reviewed inventory information and controls for the case study federal law enforcement

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<sup>11</sup>The small, medium, and large categorizations are based on natural breaks in dollar values of obligations. This objective compares the values these three federal agencies reported in the "amount obligated" field of our data collection instrument. Agencies separately reported the amounts they spent for these purchases, and those data were not used in the analysis in this objective.

<sup>12</sup>An obligation is a definite commitment that creates a legal liability of the government for the payment of goods and services ordered or received, or a legal duty on the part of the United States that could mature into a legal liability by virtue of actions on the part of the other party beyond the control of the United States. Payment may be made immediately or in the future. An agency incurs an obligation, for example, when it places an order, signs a contract, awards a grant, purchases a service, or takes other actions that require the government to make payments to the public or from one government account to another. *A Glossary of Terms Used in the Federal Budget Process*, [GAO-05-734SP](#) (Washington, D.C.: Sept. 1, 2005).

<sup>13</sup>A product or service code is the field in FPDS-NG and USASpending.gov that identifies the product or service that had the highest obligated amount. In this report, we refer to the data we obtained from USASpending.gov as "publicly-available" purchase records.

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components within HHS, EPA, and IRS.<sup>14</sup> Specifically, we obtained and analyzed inventory data, annual inventory reports, and other available documentation provided by these case study agencies and their components that employ FLEOs regarding their inventory of firearms, ammunition, and tactical equipment as of November 2017. Accordingly, we can draw conclusions only about the selected components in these agencies. To assess the reliability of the inventory data, we reviewed components' documentation related to purchases and data management, especially policies to ensure that items are properly entered and removed from the system.

To examine these components' firearms, ammunition, and tactical equipment inventory controls, we reviewed their policies describing storage protocols and inventory control procedures, and we interviewed components' officials to better understand these policies and procedures in practice. We reviewed internal and external audit and inspection reports related to the controls over firearms, ammunition, and tactical equipment at these components to identify any reported deficiencies and actions taken or planned to address those deficiencies. We also compared these policies with applicable *Standards for Internal Control in the Federal Government* and key areas that we have identified as important for effective inventory management.<sup>15</sup> We also conducted site visits to 12 components' offices selected based on a variety of factors, including the number of agencies with component offices in each city we visited, data discrepancies at field offices, and reports of loss or theft at these offices. During these site visits, we observed officials demonstrating inventory inspection, inventory data entry, and access and other security controls. In addition, we interviewed officials responsible for maintaining and inventorying firearms, ammunition, and tactical equipment. The observations and information we obtained from the offices visited cannot be generalized to other locations for these components, but provide insights about the components' firearms, ammunition, and tactical equipment controls. For more information on our scope and methodology, see appendix I.

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<sup>14</sup>The specific components are EPA Office of Inspector General (OIG), EPA Office of Enforcement and Compliance Assurance (OECA), Food and Drug Administration (FDA), National Institutes of Health (NIH), HHS OIG, IRS Criminal Investigation (CI), and IRS Police Officer Section (Police).

<sup>15</sup>*Standards for Internal Control in the Federal Government*, [GAO-14-704G](#) (Washington, D.C.: Sept. 10, 2014). *Firearms Controls: Federal Agencies Have Firearms Controls, but Could Strengthen Controls in Key Areas*, [GAO-03-688](#) (Washington, D.C.: June 13, 2003).

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We conducted this performance audit from June 2017 through October 2018 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. We subsequently worked with the agencies addressed in this report from October 2018 to December 2018 to prepare this public version of the original sensitive report for release. This public version was also prepared in accordance with these standards.

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## Background

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### Missions, Roles, and Responsibilities of Federal Agencies in Our Review

Federal agencies carry out a variety of missions, including protecting and defending government buildings, public lands, and natural resources, as well as federal employees, elected officials, and visitors to federal sites. Agencies with FLEOs are also charged with investigating civil and criminal violations of federal laws. Inspectors General, which may also have FLEOs, are independent and objective units within agencies that are charged with combatting waste, fraud, and abuse within the programs and operations of their agencies. Table 2 lists the agencies within our review (20 agencies included in our review of spending data and 5 agency components included in our review of inventory controls) and describes their law enforcement missions. For more information about the data each agency provided, see appendix II.

**Table 2: Missions and Number of Federal Law Enforcement Officers (FLEOs) of Federal Agencies within Our Review**

Department and component	Mission	Number of FLEOs as of September 30, 2017
<b>Department of Homeland Security:</b> U.S. Customs and Border Protection	Safeguards America's borders, protects the public from dangerous people and materials, and enables legitimate trade and travel.	42,816
<b>Department of Homeland Security:</b> U.S. Immigration and Customs Enforcement	Enforces federal laws governing border control, customs, trade, and immigration to promote homeland security and public safety.	12,576
<b>Department of Homeland Security:</b> National Protection and Programs Directorate (NPPD)	NPPD's Federal Protective Service prevents, protects, responds to and recovers from terrorism, criminal acts, and other hazards threatening the U.S. Government's workforce, critical infrastructure, services, and the people who receive these services.	1,116
<b>Department of Homeland Security:</b> U.S. Secret Service	Ensures the safety and security of the President, the Vice President, their families, the White House, the Vice President's Residence, national and visiting world leaders, former U.S. Presidents and events of national significance; and protects the integrity of our currency and investigates crimes against our national financial system committed by criminals around the world and in cyberspace.	5,187
<b>Department of Homeland Security:</b> Transportation Security Administration (TSA)	TSA's Federal Air Marshal Service detects, deters and defeats criminal and terrorist activities that target our nation's transportation systems. TSA's Office of Inspection ensures the integrity, efficiency, and effectiveness of TSA's workforce, operations, and programs through objective audits, covert testing, inspections, and criminal investigations.	Sensitive
<b>U.S. Department of the Interior:</b> Bureau of Indian Affairs (BIA)	BIA's Office of Justice Services upholds tribal sovereignty and customs while supporting tribal justice systems, and collaboratively ensures the safety of Indian communities by protecting life and property, enforcing laws, and maintaining justice and order.	333
<b>U.S. Department of the Interior:</b> U.S. Fish and Wildlife Service	The Division of Refuge Law Enforcement provides protection for the visitors and staff, facilities and infrastructure, and wildlife and habitat of the National Wildlife Refuge, and ensures legal and equitable use of America's natural resources. The Office of Law Enforcement protects wildlife and plant resources through the effective enforcement of federal laws, helps to recover endangered species, conserves migratory birds, preserves wildlife habitat, safeguards fisheries, combats invasive species, and promotes international wildlife conservation.	536
<b>U.S. Department of the Interior:</b> National Park Service (NPS)	NPS's Visitor and Resource Protection Directorate—under which fall the Law Enforcement, Security, and Emergency Services and U.S. Park Police—protects the safety and health of NPS visitors, partners, and staff, as well as natural and cultural resources.	2,304

Department and component	Mission	Number of FLEOs as of September 30, 2017
<b>Department of Justice:</b> Bureau of Alcohol, Tobacco, Firearms, and Explosives	Protects the public from crimes involving firearms, explosives, arson, and the diversion of alcohol and tobacco products; regulates lawful commerce in firearms and explosives; and provides worldwide support to law enforcement, public safety, and industry partners.	2,623
<b>Department of Justice:</b> Federal Bureau of Prisons	Protects society by confining offenders in prisons and community-based facilities and provides work and other self-improvement opportunities to assist offenders in becoming law-abiding citizens.	38,223
<b>Department of Justice:</b> Drug Enforcement Administration	Enforces the controlled substances laws and regulations of the United States.	4,506
<b>Department of Justice:</b> Federal Bureau of Investigation	Protects the American people and upholds the Constitution of the United States.	13,790
<b>Department of Justice:</b> U.S. Marshals Service	Protects, defends and enforces the federal justice system.	3,659
<b>Environmental Protection Agency (EPA):</b> Office of Enforcement and Compliance Assurance	Focuses on criminal conduct that threatens people's health and the environment; enforces the nations' laws by investigating cases, collecting evidence, conducting forensic analyses; and provides legal guidance to assist with prosecutions.	159
<b>Environmental Protection Agency (EPA):</b> Office of Inspector General	Helps the agency protect the environment in a more efficient and cost effective manner by performing audits, evaluations, and investigations of EPA and its contractors; promoting economy and efficiency; and preventing and detecting fraud, waste, and abuse.	48
<b>U.S. Department of Health and Human Services:</b> Food and Drug Administration (FDA)	FDA's Office of Criminal Investigations protects public health and furthers the FDA's mission by investigating suspected criminal violations of the Federal Food, Drug, and Cosmetic Act and other related laws.	233
<b>U.S. Department of Health and Human Services:</b> National Institutes of Health (NIH)	Protects our country's scientific research and the NIH research community, ensures that the mission of NIH is not impeded by personal attacks, loss of assets, criminal activity or acts of terrorism.	83
<b>U.S. Department of Health and Human Services:</b> Office of the Inspector General	Protects the integrity of the Department's programs as well as the health and welfare of program beneficiaries by conducting criminal, civil and administrative investigations of fraud and misconduct related to departmental programs, operations and beneficiaries.	461
<b>Social Security Administration:</b> Office of the Inspector General (OIG)	OIG's Office of Investigations conducts and coordinates investigative activity related to fraud, waste, abuse, and mismanagement in departmental programs and operations.	270
<b>U.S. Department of the Treasury:</b> Internal Revenue Service (IRS)	IRS' Criminal Investigation serves the American public by investigating potential criminal violations of the Internal Revenue Code and related financial crimes in compliance with the law.	2,159



Department and component	Mission	Number of FLEOs as of September 30, 2017
<b>U.S. Department of the Treasury:</b> Internal Revenue Service (IRS)	IRS' Police Officer Section provides protection for the people, property and processes of its Enterprise Computing Center in Martinsburg, West Virginia, which houses 10 of IRS' 19 critical tax processing functions.	9
<b>U.S. Department of the Treasury:</b> The U.S. Mint	The Mint Police protects employees, visitors, assets and property at six locations.	277
<b>U.S. Department of the Treasury:</b> The Treasury Inspector General for Tax Administration	Provides independent oversight of IRS activities and addresses threats arising from lapses in IRS employee integrity, violence directed against the IRS, and external attempts to corruptly interfere with federal tax administration.	282
<b>U.S. Department of Agriculture:</b> U.S. Forest Service	Protects the public, employees, natural resources, and property under the jurisdiction of the Forest Service by enforcing the applicable laws and regulations that affect the National Forest System.	532
<b>U.S. Department of Veterans Affairs (VA):</b> Veterans Health Administration	Protects veterans, staff, and visitors by enforcing federal law at VA medical facilities (and some National Cemetery and Benefits locations) and by serving as initial response forces to active threat incidents.	3,957 (as of January 31, 2018)

Source: GAO analysis of information from agency documentation, websites, and Congressional Budget Justification reports. | GAO-19-175

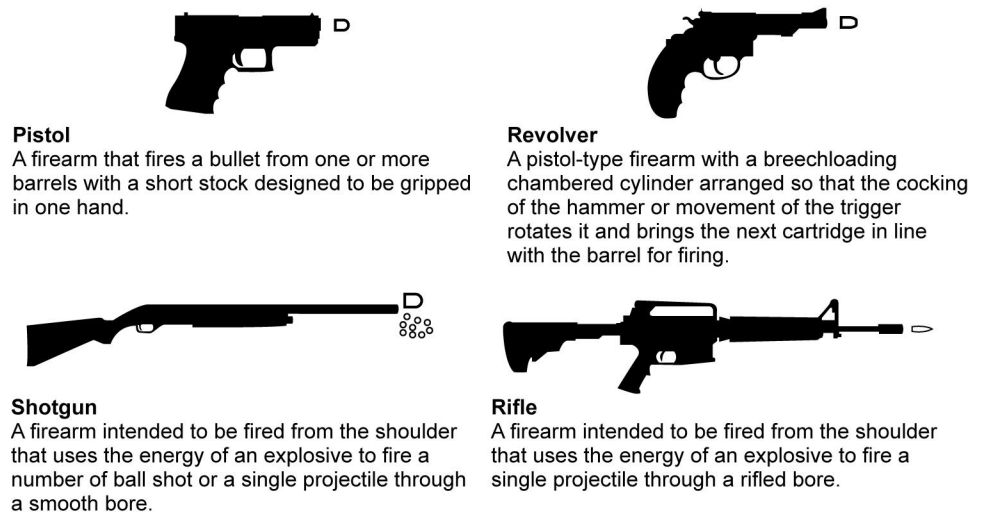
## Types of Firearms, Ammunition, and Selected Tactical Equipment

For the purposes of our review, a firearm is any weapon that is designed to expel a projectile by the action of an explosive or that may be readily converted to do so.<sup>16</sup> Some firearms are single-shot, while others may be semi-automatic (requires a separate pull of the trigger to fire each cartridge) or fully automatic (can shoot automatically more than one shot,

<sup>16</sup>The Gun Control Act of 1968, Pub. L. No. 90-618, 82 Stat. 1213, 1214 (codified as amended at 18 U.S.C. § 921(a)(3)) defines a "firearm" as: (A) any weapon (including a starter gun) which will or is designed to or may readily be converted to expel a projectile by the action of an explosive; (B) the frame or receiver of any such weapon; (C) any firearm muffler or firearm silencer; or (D) any destructive device. The term does not include an antique firearm. We did not use the statutory definition of firearm for this review to allow for more detailed analysis of agency purchases. We also categorized firearms of greater than .50 caliber (meaning the inside diameter of the barrel or exterior diameter of the round is 0.50 inches) as tactical equipment, excluding shotguns that shoot ammunition greater than 0.50 inches. We did not include devices that propel Tasers or tranquilizer guns in our review.

without manual reloading, by a single function of the trigger).<sup>17</sup> Ammunition includes its component parts, such as cartridge cases, primers, bullets, or propellant powder designed to be used in a firearm. Ammunition can be used in multiple types of firearms, based on the size. For example, 9mm caliber ammunition used in pistols can also be used in certain types of fully automatic firearms. See figure 1 below for more information about the types of firearms FLEOs may use.

**Figure 1: Examples of Types of Firearms Used by Federal Agencies in Our Review**



Source: GAO. | GAO-19-175

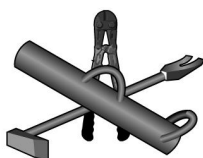
In addition to firearms and ammunition, federal agencies may also have a variety of tactical equipment available to their officers to support their law enforcement roles. For example, officers engaged in counterdrug activities may use armored vehicles for drug raids in rural areas or night-vision equipment to maintain surveillance of drug activities. Officers that work in counterterrorism and border security may use helicopters or other aircraft, as well as armored or tactical vehicles, to patrol or surveil locations. See figure 2 for examples of selected tactical equipment in our review.

<sup>17</sup>The term “fully automatic” used in this report encompasses a range of firearms classified as machine guns, including submachine guns, three round burst guns, and guns with a selector switch that can enable continuous fire. Generally, the National Firearms Act, Pub. L. No. 73-474, 48 Stat. 1236, 1236 (codified as amended at 26 U.S.C. § 5845(b)), classifies any weapon as a “machine gun” which shoots, is designed to shoot, or can be readily restored to shoot, automatically more than one shot without manual reloading, by a single function of the trigger.

Figure 2: Types of Selected Tactical Equipment Included in Our Review

**Aiming devices**

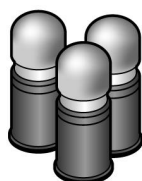
Electronic or optical weapon positioning or spotting systems, including laser trackers, weapon sights, or imaging systems designed to mount to a weapon.

**Breaching equipment**

Tools designed to provide law enforcement rapid entry into a building or through a secured doorway, such as battering rams, sledge hammers and bolt cutters.

**Camouflage uniforms**

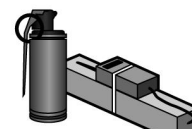
Camouflage-patterned uniforms, not including solid-colored utility uniforms.

**Explosive devices**

Lethal devices made to explode, such as grenades.

**Large caliber launchers**

Launchers that have a barrel of more than one-half inch in diameter, such as a 40mm launcher or .50 caliber rifle.

**Pyrotechnics and specialized munitions**

Less lethal munitions, including “flash bangs,” pepper spray projectiles, fog-producing projectiles, and rubber balls.

**Riot batons**

Non-expandable batons of greater length than service-issued batons (generally in excess of 24 inches).

**Riot helmets**

Helmets with a face visor designed to protect the face and head from injury during melees.

**Riot shields**

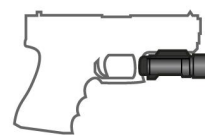
Shields that protect from the head to the knees and may be used as an offensive weapon to push opponents.

**Silencers**

Any devices used for silencing, muffling, or diminishing the sound of a portable firearm. These are also called suppressors.

**Specialized image enhancement devices**

Devices designed to provide additional visibility in low-light situations, such as thermal imaging or night vision enhancement.

**Tactical lighting**

Target illumination systems to artificially light an area to search, locate or track a target—excluding basic flashlights.

**Armored vehicles**

Vehicles that provide ballistic protection to their occupants. Armor is integral to the structure of the vehicle, or added on to the vehicle.

**Command and control vehicles**

Vehicles built or modified to facilitate the operational control and direction of public safety units responding to an incident.

**Manned aircraft**

Powered aircraft with a crew aboard, such as airplanes or helicopters.

**Tactical vehicles**

Vehicles built to operate on and off road in support of military operations, such as a Humvee.

**Unmanned aerial vehicles**

Remotely piloted powered aircraft without a crew aboard.

**Weaponized aircraft, vessels, or vehicles**

Aircraft, vessels or vehicles that are specially designed to be used as a platform to deliver munitions, firing missiles, dropping bombs, or repeated assault.

Source: GAO analysis of equipment described by National Firearms Act List, the Law Enforcement Equipment Working Group Recommendations, the Department of Defense's list of Controlled Property, and the Special Weapons and Tactics Gear used by the Los Angeles, New York, and Houston Police Departments.; Art Explosion (clip art). | GAO-19-175

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## Purchase Data Reported in FPDS-NG and USASpending.gov

Federal Procurement Data System-Next Generation (FPDS-NG) is a comprehensive web-based tool for agencies to publicly report contract transactions, including firearms, ammunition, and tactical equipment purchases. The public can download FPDS-NG data on contract actions from the USASpending.gov website, and this data set enables users to examine spending in multiple categories across government agencies.<sup>18</sup> The contracting officer, who awards a contract or order against an existing contract, has responsibility for accurately recording the individual contract action information in FPDS-NG. Agencies are responsible for developing a process for recording contract actions and monitoring results to ensure their timely and accurate reporting in FPDS-NG, and must submit certifications about the accuracy of contract reporting to the General Services Administration.<sup>19</sup>

The Federal Acquisition Regulation (FAR) and the *FPDS-NG Government User's Manual* require that each transaction record include the name of the funding agency—the agency that provided the obligated funds for the transaction.<sup>20</sup> The *FPDS-NG Government User's Manual* also requires a product or service code (PSC) that reflects the product or service procured. If more than one PSC applies, the PSC that represents the predominance of the dollars obligated should be selected.<sup>21</sup> Generally, the FAR requires that agencies report contract actions with a total estimated value greater than \$3,500 to FPDS-NG.<sup>22</sup> Generally, contract

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<sup>18</sup>FPDS-NG and USASpending.gov do not include contract line item data and therefore report summary-level information on contract actions. FPDS-NG data can also be accessed on the FPDS-NG website, <https://www.fpds.gov> (accessed 9/7/2018).

<sup>19</sup>See 48 C.F.R. § 4.604.

<sup>20</sup>See 48 C.F.R. § 4.603. *FPDS-NG Government User's Manual*, [https://www.fpds.gov/downloads/Manuals/FPDS\\_NG\\_Users\\_Manual\\_V1.4.pdf](https://www.fpds.gov/downloads/Manuals/FPDS_NG_Users_Manual_V1.4.pdf) (accessed 3/15/2018).

<sup>21</sup>*FPDS-NG Government User's Manual*, sec. 4.10.1

<sup>22</sup>See 48 C.F.R. §§ 2.101 and 4.606. The micro-purchase threshold is specifically defined in 48 C.F.R. § 2.101, and generally means \$3,500.

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actions that do not meet the \$3,500 threshold may also be reported, but the FAR does not require agencies to do so.<sup>23</sup>

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## Available Data Show that Selected Agencies Reported Spending at Least \$1.5 Billion on Firearms, Ammunition, and Tactical Equipment from Fiscal Years 2010 through 2017

The 20 federal agencies in our review reported data from their internal record-keeping systems on the amount they spent on firearms, ammunition, and selected tactical equipment.<sup>24</sup> These agencies reported spending at least \$38.8 million on firearms, \$325.9 million on ammunition, and \$1.14 billion on tactical equipment—at least \$1.5 billion in total—from fiscal years 2010 through 2017.<sup>25</sup> For detailed information about the data each agency provided, see appendix II.

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### Firearms Spending

The 20 agencies in our review reported spending a total of at least \$38.8 million on firearms for their FLEOs from fiscal years 2010 through 2017, based on available spending data they provided from their internal record-keeping systems. The amount each agency reported spending on firearms over the 8-year period ranged from \$106,000, in the case of the Social Security Administration’s Office of the Inspector General (SSA OIG) to \$4 million at U.S. Customs and Border Protection (CBP). Of the

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<sup>23</sup>See 48 C.F.R. § 4.606(b).

<sup>24</sup>This objective aggregates the values that 20 federal agencies reported in the “amount spent” field of our data collection instrument. Agencies separately reported the amounts they obligated for these items, and those data were not used in the analysis in this section. In addition, CBP affirmed data that was reported in [GAO-14-119](#) to be their amount spent on ammunition from fiscal years 2010 through 2013.

<sup>25</sup>Due to challenges the agencies reported facing in compiling the data we requested, the reported amounts spent and quantities of firearms and ammunition bought are minimum thresholds for the time period of our review. These challenges varied by agency and included record-keeping systems not organized to retain some of the data we requested, limited access to spending records because of their storage format or physical location, limited reporting of smaller transactions (generally \$3,500 or less), and limited availability of older records, among others. See appendix II for details on the challenges each agency faced in compiling the data we requested.

20 agencies in our review, 18 agencies also reported the number of firearms they bought.<sup>26</sup> These agencies reported buying a total of at least 44,551 firearms during this time. The quantity of firearms each of these 18 agencies reported buying over the 8-year period ranged from at least 311 at SSA OIG to at least 8,500 at the Bureau of Alcohol, Tobacco, Firearms, and Explosives (ATF).

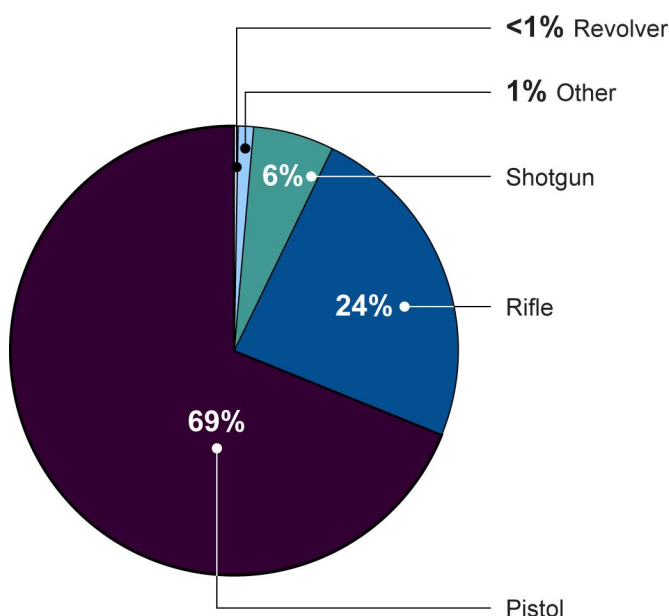
Agencies buy a variety of firearms in support of their law enforcement missions. From fiscal years 2010 through 2017, agencies reported buying pistols, rifles and shotguns, and three of the agencies—NPPD, ICE, and U.S. Secret Service—also reported buying revolvers. Seventeen agencies reported buying semi-automatic firearms, while eight agencies reported buying fully automatic firearms and ten agencies reported buying single-shot firearms.<sup>27</sup> See figure 3 for more information about the types of firearms that agencies reported buying over the 8-year period.

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<sup>26</sup>The data discussed in this section came primarily from agencies' internal systems for recording spending. These systems varied and we did not review how agencies track their current inventories, other than for our three case study agencies that are discussed later in this report. As such, the quality of agencies' spending data cannot indicate the accuracy or completeness of agencies' corresponding inventory data. Officials from the two agencies that did not report spending data on number of firearms—Federal Bureau of Investigation (FBI) and IRS—noted that while their record-keeping systems did not consistently retain quantity data, they do have records of their current firearm inventories.

<sup>27</sup>BIA, FBI, IRS, and NPPD did not report the action type (single-shot, semi-automatic, or fully automatic) for any of the firearms they bought because their record-keeping systems do not have this amount of detail in an easily accessible format, according to agency officials. The remaining 16 agencies provided the action type of at least some of the firearms they bought. See appendix II for the types of data each agency was able to provide.

**Figure 3: Types of Firearms Federal Agencies in Our Review Reported Buying from Fiscal Years 2010 through 2017**



Source: GAO analysis of agencies' data. | GAO-19-175

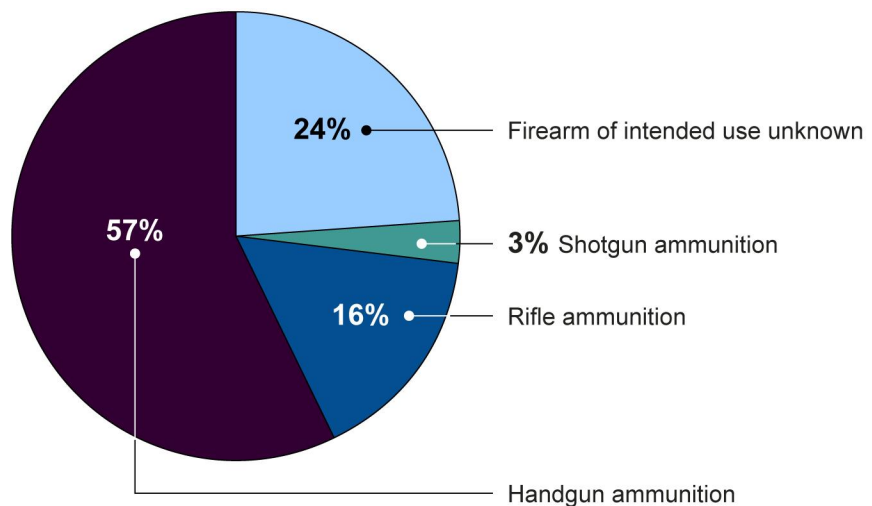
Note: Eighteen agencies reported the types of at least some of the firearms they bought during the time period of our review. The percentages in this figure are based on the 44,551 firearms agencies reported buying during this period. Two agencies did not report quantity data because of challenges compiling data. Of the five agencies that reported firearms in the "other" category, two indicated that these included fully automatic firearms. One agency categorized some firearms as machine guns and submachine guns, which we also included in the "other" category.

Agency officials told us there were several reasons why they buy firearms, such as to update their entire firearms inventory, to replace malfunctioning firearms, or to test new models of firearms. Agencies typically do not update their firearms inventory often because firearms can last many years when properly serviced and maintained. This is reflected in agencies' spending data, which generally show periodic larger orders of firearms and more frequent smaller orders. For example, ATF reported buying several thousand pistols in both fiscal years 2012 and 2017, and fewer than 1,000 pistols and rifles in total in the intervening years. Similarly, BIA reported buying several hundred firearms in 2010, 2012, and 2014, and fewer than 200 in total in the remaining 5 years of our review. When firearms near the end of their useful life, agencies can choose to retire or replace them. Additionally, agencies frequently reported buying three or fewer firearms at a time, and officials from one agency we spoke with said that they may buy a single firearm at a time in order to test out new models for future consideration.

## Ammunition Spending

The 20 agencies in our review reported spending a total of at least \$325.9 million on ammunition for their FLEOs from fiscal years 2010 through 2017, based on available spending data from agencies' internal record-keeping systems. The amount each agency reported spending on ammunition over the 8-year period ranged from \$309,000 (SSA OIG) to \$128 million (CBP). Of the 20 agencies in our review, 16 agencies also reported the number of rounds of ammunition they bought.<sup>28</sup> The 16 agencies reported buying a total of at least 767 million rounds of ammunition during this time. The number of rounds of ammunition each of these agencies reported buying over the 8-year period ranged from at least 846,000 rounds (SSA OIG) to at least 429 million rounds (CBP). These agencies most frequently reported buying handgun ammunition, and .40 caliber was the most frequently reported caliber. See figure 4 for more information about the types of ammunition that agencies reported buying over the 8-year period.

**Figure 4: Types of Ammunition Federal Agencies in Our Review Reported Buying from Fiscal Years 2010 through 2017**



Source: GAO analysis of agencies' data. | GAO-19-175

<sup>28</sup>FBI, IRS Criminal Investigation, and U.S. Marshals Service did not report the quantity of ammunition they bought because their record-keeping systems do not have this amount of detail in an easily accessible format, according to agency officials. Drug Enforcement Administration records its ammunition quantity in cases and not rounds, and so it was not included in this analysis.



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Note: Sixteen agencies reported the quantity of rounds and the firearm of intended use for at least some of the ammunition they bought during the time period of our review, and four did not because of challenges compiling data. The percentages in this figure are based on the 767 million rounds the 16 agencies reported buying during this period. U.S. Customs and Border Protection did not provide firearm of intended use data for fiscal years 2010 through 2013, which largely contributes to the percentage of ammunition in the type unknown category. Two agencies reported buying ammunition intended for use in machine guns; because machine guns fire rifle-caliber ammunition, these are included under rifle ammunition.

Agency officials we spoke with said the quantity of ammunition they buy annually varies within each agency based on factors such as ammunition usage in previous years, the number of officers qualifying to use a firearm each year, the skill level of officers, the type of training conducted, and their budget each fiscal year. Specifically, agencies require officers to pass certain firearms qualifications standards in order to maintain their proficiency—typically quarterly for pistols, and biannually for rifles and shotguns. Officers must qualify on each firearm they are authorized to carry, and some agencies may have additional training requirements throughout the year. For example, HHS Office of Inspector General (OIG) officials said that, in addition to quarterly qualifications, officers also complete eight additional training modules each year that cover topics that include responding to multiple assailants, use of cover, and reactive shooting techniques. HHS OIG officials noted that they may add additional training if needed, and officials take this into account when determining the type and amount of ammunition they order each year.

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## Tactical Equipment Spending

Of the 20 agencies in our review, 17 provided spending data for their tactical equipment.<sup>29</sup> The 17 agencies reported spending a total of at least \$1.14 billion on tactical equipment for their FLEOs from fiscal years 2010 through 2017, based on available spending data from agencies' internal record-keeping systems. The amount each agency reported spending on tactical equipment over the 8-year period ranged from \$10,000 (SSA OIG) to \$609 million (CBP). We cannot report the total quantities of tactical equipment agencies bought because agencies reported quantity data using different units of measurement. For example, when we

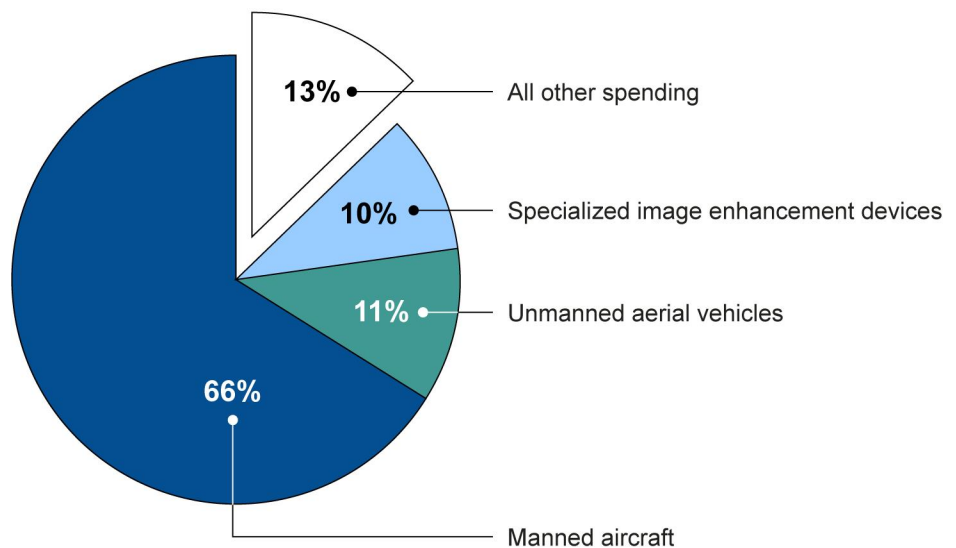
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<sup>29</sup>Transportation Security Administration (TSA), U.S. Secret Service (USSS), and IRS Criminal Investigation did not provide spending data on tactical equipment. TSA reported that they did not buy any of the items on our list of tactical equipment during the 8-year period. USSS did not provide spending data for most of their tactical equipment because they could not access those records within the timeframe of our review, and instead provided their current inventory of equipment, which did not include spending amounts. IRS Criminal Investigation did not provide any spending data on their tactical equipment because they could not extract the requested data from their record-keeping systems.

requested data on the number of camouflage uniforms agencies bought, agencies used “1” to refer to a variety of clothing, such as a single pair of pants or a full set of uniforms.

A few agencies accounted for a significant portion of the total reported spending on tactical equipment. Specifically, four agencies—CBP, U.S. Marshals Service, Federal Bureau of Investigation (FBI), and Drug Enforcement Administration—reported spending at least \$755 million in the manned aircraft category, or 66 percent of all reported tactical equipment spending for all agencies. See figure 5 for the types of tactical equipment agencies reported in spending data.

**Figure 5: Tactical Equipment Federal Agencies in Our Review Reported Buying from Fiscal Years 2010 through 2017**



Source: GAO analysis of agencies' data. | GAO-19-175

Note: Seventeen agencies provided data on tactical equipment spending. The percentages in this figure are based on the \$1.14 billion they reported spending during this period. Two agencies did not report data because of challenges compiling data, and one reported that it did not buy any of the items in our review. "All other spending" included tactical vehicles, command and control vehicles, camouflage uniforms, and aiming devices, among other things.

The 17 agencies that reported buying tactical equipment most frequently reported buying aiming devices, such as sights and scopes, and specialized image enhancement devices, such as thermal cameras or

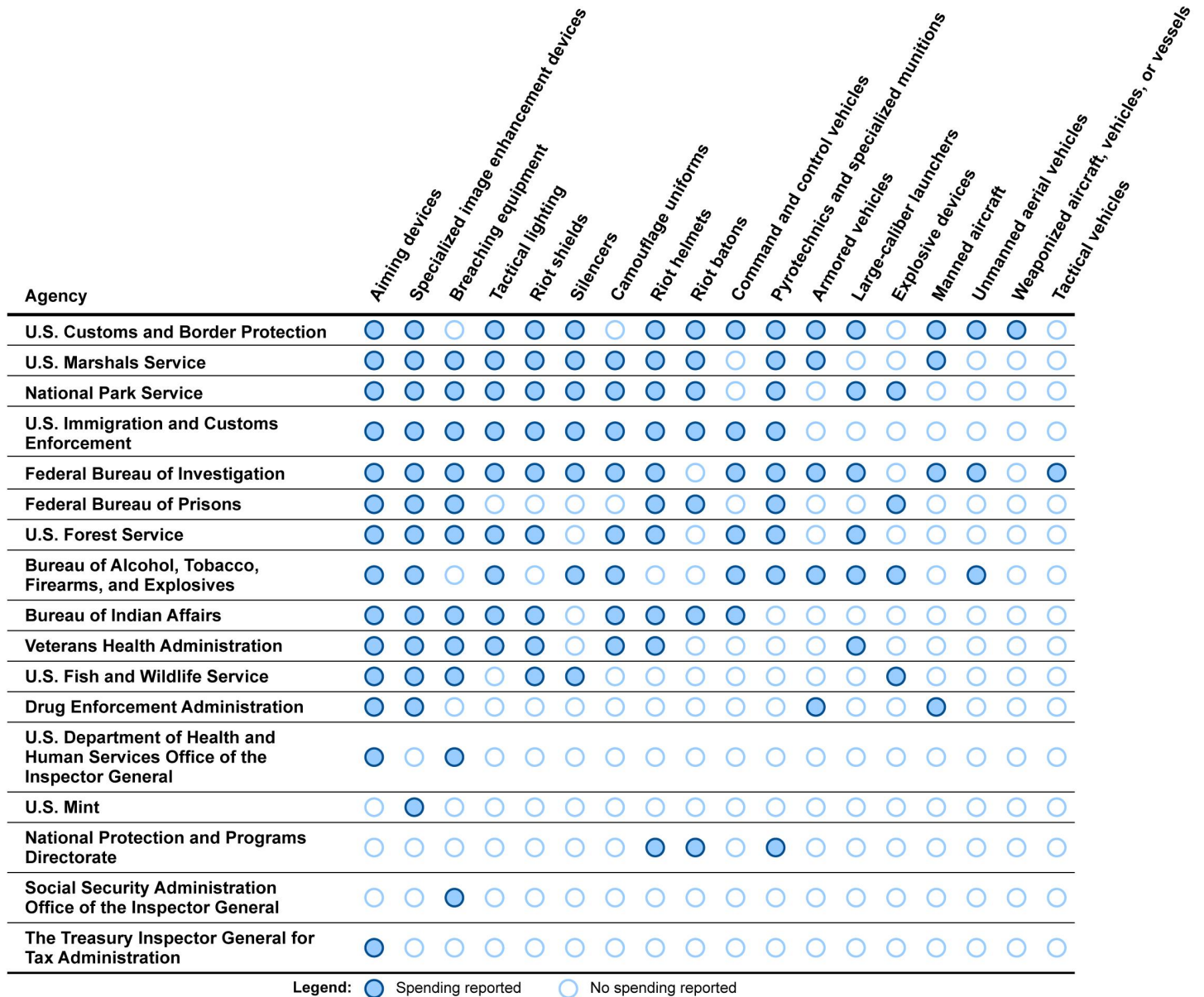
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night-vision goggles.<sup>30</sup> Few agencies reported buying tactical and weaponized vehicles, aircrafts, and vessels. See figure 6 for more information about the types of equipment reported in each agency's spending data.

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<sup>30</sup>We found that seven agencies reported items that were related to but did not narrowly fit the description of the category. For example, camera accessories were included in the specialized image enhancement device category. Therefore, these items may appear more frequently.

Figure 6: Tactical Equipment Federal Agencies in our Review Reported Buying from Fiscal Years 2010 through 2017



Source: GAO analysis of agency-provided spending data. | GAO-19-175

Note: Agencies may have reported items in some categories of equipment that did not narrowly fit the description of the category. For example, some agencies included ballistic shields in the riot shields category, headset communication devices or standard-issue helmets in the riot helmet category, or expandable batons in the riot baton category. The Transportation Security Administration reported that it did not buy any tactical equipment in the 8-year period of our review. We cannot report the quantity of equipment items each agency bought because the spending data they provided were unreliable for this purpose. See appendix II for more information about each agency's equipment data.

## BIA and Forest Service Publicly-Available Data Differed Somewhat from their Internal Data, While ICE's Data Differed Substantially

For the three agencies we reviewed—BIA, Forest Service, and ICE—publicly-available purchase data from USASpending.gov on firearms and ammunition did not consistently match the internal agency data we reviewed.<sup>31</sup> Table 3 shows the total dollar value of the firearms and ammunition obligations that each agency reported to us, alongside the dollar value of the obligations in the publicly-available data.

**Table 3: Firearms and Ammunition Obligations Reported by Selected Agencies and by USASpending.gov from Fiscal Years 2010 through 2017**

Agency	Agency reported to GAO	USASpending.gov	Difference	% Difference
BIA (Firearms)	\$1,091,295	\$962,779	-\$128,516	-12%
U.S. Forest Service (Firearms)	\$195,594	\$196,514	\$920	< 1%
ICE (Firearms)	\$2,539,585	\$19,728,786	\$17,189,201	677%
BIA (Ammunition)	\$1,032,948	\$1,040,028	\$7,080	< 1%
U.S Forest Service (Ammunition)	\$1,545,490	\$2,054,116	\$508,626	25%
ICE (Ammunition)	\$47,965,399	\$146,198,549	\$98,233,150	205%

Source: GAO analysis of Bureau of Indian Affairs (BIA), U.S. Forest Service, and U.S. Immigration and Customs Enforcement (ICE) data. | GAO-19-175

Note: A negative difference indicates that the agency-reported value is greater than the value reported in USASpending.gov. A positive difference indicates that the value in USASpending.gov is greater than the agency-reported value.

Differences between the agency-reported values and the values shown in the publicly-available data ranged from less than 1 percent to approximately 700 percent of the values reported by the agencies. Of the

<sup>31</sup>We selected three agencies for inclusion in this analysis based on the total obligated dollar value of purchases reported in USASpending.gov for fiscal years 2010 through 2017: one with a relatively small dollar value (BIA), one with a relatively medium dollar value (Forest Service), and one with a relatively large dollar value (ICE). See appendix I for additional information on the selection process. To assess the accuracy of publicly reported data, we compared publicly available data against internal purchase data because the majority of the internal purchases—contracts valued at \$3,500 or more—are to be reported publicly through FPDS-NG. This objective compares the values these 3 federal agencies reported in the “amount obligated” field of our data collection instrument. Agencies separately reported the amounts they spent for these purchases, and those data were not used in the analysis in this section.

three agencies that we reviewed, ICE had the largest discrepancies between the agency-reported and publicly-available values. ICE reported to us \$2,539,585 in firearms obligations and \$47,965,399 in ammunition obligations for fiscal years 2010 through 2017; however, the publicly-available data for ICE for the same time period shows \$19,728,786 in firearms obligations—about eight times greater than what ICE reported to us—and \$146,198,549 in ammunition obligations—about three times the amount that ICE reported to us.

According to our analysis, some of the difference between the ICE-provided and publicly-available obligations in USASpending.gov results from other DHS agencies using ICE contracts to make firearms and ammunition purchases, and ICE not properly identifying the funding agency for those purchases in the Federal Procurement Data System-Next Generation (FPDS-NG), the database from which USASpending.gov draws contracting data.<sup>32</sup> In these cases, agency officials told us that under a process known as “strategic sourcing,” ICE performs the procurement functions and is reimbursed by the purchasing agency.<sup>33</sup> The Federal Acquisition Regulation (FAR) requires that the agency that “provided the predominant amount of funding for the contract action” be recorded in FPDS-NG. The FPDS-NG Government User’s Manual also specifies that users record the agency that “provided the obligated funds”—that is, the agency that purchased the item or service.<sup>34</sup> However, when ICE records the transaction data in FPDS-NG, ICE lists itself as the funding agency for firearms and ammunition transactions. For example, in the publicly-available records, a fiscal year 2013 purchase of pistols from

<sup>32</sup>Other factors may also contribute to the difference between the ICE-provided and publicly available obligations, which we discuss later in this section.

<sup>33</sup>DHS agencies, including ICE, procure firearms and ammunition using two types of contracts—strategic sourcing and individual contracts. If more than one component needs a specific type of firearm or ammunition, then that procurement is a candidate for strategic sourcing. Most of DHS’s ammunition contracts, whether strategically sourced or individual contracts, are indefinite delivery, indefinite quantity contracts, which are typically negotiated for a base year with additional options for purchasing ammunition up to a certain maximum number of rounds, or contract ceiling. These contracts allow components to lock in the price, specifications, delivery costs, and other requirements and then place purchase orders throughout the negotiated time frame of the contract (i.e., indefinite delivery) for varying quantities as needed (i.e., indefinite quantity), rather than placing a single order for large amounts of ammunition.

<sup>34</sup>For the requirement to record the funding agency, see 48 C.F.R. § 4.603 and *FPDS-NG Government User’s Manual*, sections 4.5.5 and 5.5.5, [https://www.fpds.gov/downloads/Manuals/FPDS\\_NG\\_Users\\_Manual\\_V1.4.pdf](https://www.fpds.gov/downloads/Manuals/FPDS_NG_Users_Manual_V1.4.pdf) (accessed 3/15/2018).

the manufacturer totaling \$847,960 in obligations shows ICE as the funding agency, but the transaction description states: “to purchase pistols for FPS [Federal Protective Service].” As a result, ICE appears to be the funding agency for more firearm and ammunition transactions in the publicly-available data than in the data ICE reported to us.

ICE officials explained that their contracting officers manually enter ICE as the funding agency in FPDS-NG. They interpret the *FPDS-NG Government User’s Manual* guidance to allow designation of ICE as the funding agency, since payment for the purchase is made from an ICE account even when those funds are reimbursed by the agency that actually receives the purchased product. However, the *FPDS-NG Government User’s Manual* specifically requires the identification of the funding agency and distinguishes between the agency that makes the payment and the agency that ultimately provides the funds for the purchase.<sup>35</sup> FPDS-NG guidance also clarifies that when one agency buys on behalf of another, the agency that is requiring the purchase should be recorded as the funding agency, not the payment office.<sup>36</sup>

Because ICE recorded other agencies’ purchases as its own in the publicly-available data, it significantly inflated the apparent dollar value of its firearms and ammunition purchases. As a result of ICE not accurately recording the correct funding agency information in FPDS-NG, the public does not have accurate information on the value of firearms and ammunition purchases made by ICE, and the agencies that make purchases using ICE contracting services. As we have previously reported, data need to be presented in a way that meets the needs of the end users—both policy makers and the public—if USASpending.gov is to fulfill its purpose of increasing accountability and transparency in federal

<sup>35</sup>*FPDS-NG Government User’s Manual*, sections 4.5.7 and 5.5.7 (“The Program/Funding Office Code is NOT the payment office..., it is the requiring organization providing the preponderance of funding for the contract action.”) [https://www.fpds.gov/downloads/Manuals/FPDS\\_NG\\_Users\\_Manual\\_V1.4.pdf](https://www.fpds.gov/downloads/Manuals/FPDS_NG_Users_Manual_V1.4.pdf) (accessed 3/15/2018).

<sup>36</sup>*FPDS-NG FAQs* section 14.2 (“If your agency is buying on behalf of another agency you MUST enter the funding agency information.”) [https://www.fpds.gov/wiki/index.php/FPDS-NG\\_FAQ](https://www.fpds.gov/wiki/index.php/FPDS-NG_FAQ) (accessed 6/25/2018). OMB guidance on the <https://fedspendingtransparency.github.io> website also distinguishes between the funding and awarding agencies, and states “agencies will report both the agency that provided the preponderance of the funds for the award (Funding Agency) and the agency that interacts with the recipient to make the award (Awarding Agency).” <https://fedspendingtransparency.github.io/whitepapers/fundingagency/> (accessed 7/6/2018).

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spending.<sup>37</sup> Improving the accuracy of the reported funding agency can better help the public understand and use federal data, and increase accountability and transparency of these sensitive purchases.

Data on obligations for the publicly-available purchase records had smaller discrepancies when compared with purchases of firearms and ammunition reported to us by the BIA and Forest Service. The BIA's ammunition obligations in the agency- and publicly-reported data sets closely matched, with a discrepancy of less than 1 percent overall from fiscal years 2010 through 2017.<sup>38</sup> The Forest Service's firearms obligation amounts in the agency- and publicly-reported data sets also closely matched, with a discrepancy of less than 1 percent overall from fiscal years 2010 through 2017. However, the dollar value of the Forest Service's ammunition obligations recorded in the publicly-available data was approximately 25 percent greater than the value of the ammunition purchases in the data that they provided to us. Forest Service officials explained that the publicly-reported data includes ammunition purchased for non-law enforcement purposes—such as protecting Forest Service employees from wildlife attacks, controlling invasive species, or euthanizing injured animals—and those purchases were excluded from the data that they provided to us because the scope of this review focuses on purchases for FLEOs.

The type and amount of information recorded in the publicly-available data also contribute to discrepancies between agency-provided and

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<sup>37</sup>GAO, *DATA Act: OMB, Treasury, and Agencies Need to Improve Completeness and Accuracy of Spending Data and Disclose Limitations*, [GAO-18-138](#), 41 (Washington, D.C.: Nov. 8, 2017).

<sup>38</sup>We found a 12 percent difference in the value of obligations for firearms purchases reported to us by the BIA and the amount in the publicly-available data. BIA officials explained that they used the date on which they entered a firearm record in their property management system as the purchase date, while the publicly available date reflects the date on which the contract was signed. The data we received from BIA contained \$112,316 in obligations for firearms purchases for which contracts were signed before fiscal year 2010, but that were received in fiscal year 2010 and were therefore excluded from the publicly-available data that we analyzed. When those purchases are excluded from the agency-provided data, the difference in the value of obligations for firearms purchases in the BIA-reported data and in the publicly-available data is less than 2 percent.



publicly-available purchase records.<sup>39</sup> As a result, the publicly-available data may comply with the data reporting requirements enumerated in the FAR and in the *FPDS-NG Government User's Manual* and still differ from the agency-provided data. Differences between publicly-available data and agency purchase records include:

- *The product or service code (PSC) selected in the publicly-available data may not reflect all of the items in a purchase.*<sup>40</sup> According to the *FPDS-NG Government User's Manual*, the PSC selected for a purchase should reflect the items that constitute “the predominance of the dollars obligated,” and only one PSC may be associated with a purchase. Therefore, when a purchase is assigned a firearms or ammunition PSC, but the purchase includes non-firearms or non-ammunition items as well, the total obligated amount of the purchase will be associated only with the selected PSC in the publicly-available data. This may result in over- or under-reporting the value of the obligations for firearms or ammunition purchases. For example, in fiscal year 2014, BIA purchased 103 shotguns, 220 tactical lights, and other equipment in a single transaction. The total value of the obligation was \$145,970, of which the shotguns constituted 50.4 percent of the purchase (\$73,549). Consistent with FPDS-NG guidance, the entire purchase was categorized as “Guns, through 30mm” in the publicly-available data, even though almost half of the purchase was for non-firearms items, thereby over-reporting the obligated value of the firearms purchased—in this case, effectively doubling the apparent obligated value of the firearms purchased while omitting the obligated value of the non-firearms items that were part of the purchase. Conversely, a purchase categorized as “Optical Sighting and Ranging Equipment” obligated for \$2,971 included a line item for \$500 of ammunition. BIA included the \$500 ammunition purchase in the data provided to us, but that amount was included under the equipment PSC in the publicly-available data in keeping with FPDS-NG guidance. This excluded the purchase from the publicly-available data that we reviewed and under-reported the obligated value of ammunition purchases by BIA.

<sup>39</sup>We identified reasons for the differences in the data; however, we did not quantify the amount of the differences attributable to each reason. To do so would have required information on every line item associated with every contract that contained at least one item that was either a firearm or ammunition. That level of detail was not available in the public data or agency data that we received.

<sup>40</sup>A product or service code is the field in FPDS-NG and USASpending.gov that identifies the product or service procured.

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- *The available PSCs in the publicly-available data do not distinguish between firearm parts and fully functional firearms.* Several purchases associated with firearms PSCs included descriptive information indicating that the purchase was for firearms parts. ICE officials also confirmed that an order described as firearm “parts” could include fully functional firearms. The officials noted that whether a particular purchase included fully functional firearms, firearms parts, or both cannot be determined without the statement of work, and the statement of work is not part of the publicly-available data. By including purchases of both fully functional firearms and firearm parts in the same category, publicly-available data may inflate the obligated value of functional firearms purchases.
  - *Firearms and ammunition purchases may not be assigned a related PSC in the publicly-available data.* In cases where agencies assigned a non-firearms or ammunition PSC to a firearms or ammunition purchase, those purchases were excluded from the publicly-reported data that we analyzed.<sup>41</sup> For example, a Forest Service purchase of rifles and sights which obligated \$50,799 was assigned a PSC for “Assemblies Interchangeable Between Weapons In Two or More Classes” in the public data, rather than a firearms- or ammunition-specific PSC. Another Forest Service purchase for rifles which obligated \$23,457 was assigned a PSC for “R&D-Defense System: Weapons (Basic Research).”
  - *Agencies are not required to report purchases of \$3,500 or less to FPDS-NG.* Because purchases of \$3,500 or less generally are not required to be reported to FPDS-NG, these purchases may be reported inconsistently or not at all in the publicly-available data. Ammunition is often purchased by the selected agencies in small quantities and may cost \$3,500 or less. For example, Forest Service officials noted that such small ammunition purchases may be made using a purchase card, and their internal data included at least 130 such purchases.

In addition, the publicly-available data do not include a field for agencies to report quantity information associated with purchases. Therefore, the number of firearms or rounds of ammunition that an agency purchased are not available in the publicly-available purchase data.

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<sup>41</sup>In order to limit our analysis to purchase records identified as firearms and ammunition, we excluded publicly-available records that were not associated with firearms and ammunition PSCs.

## HHS, EPA, and IRS Reported Varying Levels of Inventories of Firearms, Corresponding Ammunition and Limited Tactical Equipment

HHS, EPA, and IRS law enforcement components, our case studies, in total reported inventories of five types of firearms—all with corresponding types of ammunition—and nine types of tactical equipment.<sup>42</sup> According to officials in all components, their inventories of these items can be attributed to a variety of factors, including the missions and responsibilities of their FLEOs, the number of FLEOs, and the office's schedule for disposing of and acquiring inventory. Table 4 summarizes the types and quantities of firearms, ammunition, and tactical equipment reported at case study components as of November 2017.<sup>43</sup> For additional information on case study components, see appendix II.

**Table 4: Case Study Components' Reported Federal Law Enforcement Officer (FLEO) Firearms, Ammunition, and Tactical Equipment Inventory as of November 2017**

Agency/Component	FLEOs	Firearms	Ammunition	Tactical Equipment
<b>Environmental Protection Agency:</b> Office of Inspector General Office of Investigations	48	Pistols: 231 Shotguns: 20 Rifles: 6	Pistol rounds: 95,576 Shotgun rounds: 31,145 Rifle rounds: 5,278	Aiming devices: 6 Breaching equipment: 7 Silencers: 4 Tactical lighting: 4
<b>Environmental Protection Agency:</b> Office of Enforcement and Compliance Assurance Office of Criminal Enforcement and Forensic Training	157	Pistols: 377 Shotguns: 223	Pistol rounds: 220,418 Shotgun rounds: 146,075	None
<b>U.S. Department of Health and Human Services (HHS):</b> Food and Drug Administration Office of Criminal Investigation	232	Pistols: 390 Shotguns: 122	Pistol rounds: 166,783 Shotgun rounds: 30,620	Breaching equipment: 16

<sup>42</sup>This objective focuses on all components within HHS, EPA, and IRS which employ FLEOs. These components are as follows: EPA—OIG Office of Investigations, Office of Enforcement and Compliance Assurance Office of Criminal Enforcement and Forensic Training; HHS—FDA Office of Criminal Investigation, National Institutes of Health (NIH) Division of Police, and HHS OIG Office of Investigation; and IRS, which has FLEOs in two components—Criminal Investigation (CI) and Police Officer Section (Police).

<sup>43</sup>IRS CI ammunition counts are as of December 2017.

Agency/Component	FLEOs	Firearms	Ammunition	Tactical Equipment
<b>U.S. Department of Health and Human Services (HHS):</b> National Institutes of Health (NIH) Division of Police	This information was determined to be sensitive by NIH.	This information was determined to be sensitive by NIH.	This information was determined to be sensitive by NIH.	This information was determined to be sensitive by NIH.
<b>U.S. Department of Health and Human Services (HHS):</b> Office of Inspector General (OIG) Office of Investigation	444	Pistols: 1,061 Revolvers: 12 Fully automatic firearms: 194 Shotguns: 1 Rifles: 2	Pistol and revolver rounds: 541,864 <sup>a</sup> Fully automatic firearms rounds: 386,952 <sup>b</sup> Shotgun rounds: 225 Rifle rounds: 420	Breaching equipment: 219
<b>Internal Revenue Service (IRS):</b> Criminal Investigation (CI)	2,148	Pistols: 3,282 Revolvers: 4 Fully automatic firearms: 15 Shotguns: 621 Rifles: 539	Pistol and revolver rounds: 3,151,500 <sup>c</sup> Fully automatic firearm rounds: 56,000 Shotgun rounds: 367,750 Rifle rounds: 1,472,050	Aiming devices: 103 Specialized image enhancement devices: 178 Tactical lighting: 10
<b>Internal Revenue Service (IRS):</b> Police Officer Section	9	Pistols: 20 Shotguns: 2 Rifles: 4	Pistol rounds: 4,546 Shotgun rounds: 842 Rifle rounds: 9,318	Aiming devices: 4

Source: GAO analysis of agency inventory data. | GAO-19-175

Note: None of the agencies with inventory information included in this table reported riot shields, riot helmets, riot batons, camouflage uniforms, explosive devices, manned aircraft, unmanned aerial vehicles, tactical vehicles, or weaponized aircraft, vehicles, or vessels in their November 2017 inventories. In this table we report the number of FLEOs that align with the November 2017 inventories, which may differ by fewer than 17 FLEOs from the September 2017 number that we report in table 2.

<sup>a</sup>HHS OIG reported five fully automatic firearms that also use pistol ammunition.

<sup>b</sup>HHS OIG has one semi-automatic handgun that also can use the same type of ammunition as some of its fully automatic firearms.

<sup>c</sup>IRS CI ammunition counts are as of December 2017.

**Firearms.** The numbers and types of firearms the components in our review reported having in their inventories varied. As of November 2017, all components reported inventories of pistols and shotguns, five components reported rifles, and three reported fully automatic firearms. Officials noted that they make decisions about what to have in their inventories based on factors such as their number of FLEOs and mission needs. All components issued pistols to FLEOs to carry, in accordance with their statutory authority. Officials stated that these firearms are to be carried on duty so FLEOs are prepared for potentially dangerous circumstances, such as serving warrants on armed individuals. Similarly, qualified FLEOs in all components can temporarily carry rifles or shotguns

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in anticipation of, or in response to, high-risk situations, such as active shooter threats or arrests of suspects who are believed to be dangerous.

We found that components had more pistols per FLEO than shotguns or rifles per FLEO, which reflects components' preferences to issue pistols to officers as their duty weapons. For example, six components reported having roughly a 2 to 1 or 3 to 1 pistol-to-officer ratio, while EPA OIG agents had a 5 to 1 ratio.<sup>44</sup> Case study components generally reported having more pistols than FLEOs because every FLEO is assigned at least one pistol. On the other hand, six components reported having about 1 shotgun or fewer per every two FLEOs. However, EPA Office of Enforcement and Compliance Assurance (OECA) had a 1.4 to 1 shotgun-to-FLEO ratio. According to EPA OECA officials, their shotgun-to-agent ratio is higher than other agencies because of two factors: 1) EPA OECA historically had more agents, which made their shotgun-to-agent ratios lower than when they acquired the shotguns in use today, and 2) EPA OECA sends additional unassigned shotguns to natural disaster response locations to pre-position them for EPA OECA agent use. Components in the Food and Drug Administration (FDA) and IRS reported keeping a relatively smaller number of shotguns, which they said they only deploy for high-risk investigations. Among the five components with rifles, rifle-to-FLEO ratios ranged widely—from less than 1 to 10 to 6 to 10—due to differences in the number of FLEOs and mission needs.<sup>45</sup> For example, officials with IRS Police, which had four rifles for nine officers, stated that they only use the rifles for continuity of operations drills and annual qualifications.

**Ammunition.** As of November 2017, case study components reported inventories of ammunition ranging from 14,706, in the case of the IRS Police, to approximately 5 million rounds held by IRS CI.<sup>46</sup> (See table 4 for all components' inventories of ammunition.) Each law enforcement agency independently decides how much ammunition to allocate to its firearm-carrying personnel for training and qualification. Component

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<sup>44</sup>During our review, EPA OIG officials stated that, given their current number of FLEOs, they no longer need all of their pistols and do not want to continue to maintain them. As a result, in 2018, EPA OIG officials made 10 pistols available to other agencies through a government surplus program.

<sup>45</sup>FDA and OECA do not have any rifles, according to their data. HHS OIG has two rifles that are not capable of firing in a fully automatic function.

<sup>46</sup>IRS CI and IRS Police also have the highest and lowest number of FLEOs, respectively, of case study components in this section of our review.

officials noted that ammunition inventories constantly fluctuate throughout the year, based on factors such as the amount used for qualification and training purposes, and the timing of ammunition shipments. Officials from all components stated that their ammunition inventories can quickly change by thousands of rounds depending on training and qualification timing. For example, according to NIH officials, between November 2017 and February 2018, officers used 5,110 rounds of rifle ammunition during training, and subsequently NIH acquired 14,400 rounds of rifle ammunition. To help ensure they have sufficient ammunition on hand to support the training and operational needs of their FLEOs, components may maintain inventories of ammunition to last for several months. The length of time between ordering and receiving ammunition orders can be lengthy, sometimes up to 1 year, according to officials. Therefore, components order ammunition in large quantities to ensure there is enough available for training and qualification purposes.

**Tactical Equipment.** Six case study components reported inventories of 9 of the 18 types of tactical equipment reviewed.<sup>47</sup> Breaching equipment and aiming devices were the most frequently reported kinds of tactical equipment at these six components: four components reported breaching equipment and four reported aiming devices in inventories. Three components reported other equipment. EPA OIG reported inventories of silencers and tactical lighting; however, in February 2018 EPA OIG officials told us they began to transfer their silencers to another federal agency because officials decided that they were no longer necessary to meet their mission. Among the agencies in our review, NIH reported having pyrotechnics and large-caliber launchers.<sup>48</sup> NIH officials said these items were necessary for assisting other law enforcement agencies in the event that extreme circumstances, such as a terrorist attack or riot, occurred in the area.

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<sup>47</sup>EPA OECA reported that it does not have any tactical equipment included in this review.

<sup>48</sup>NIH began planning in June 2018 to surplus this equipment, and the launchers will either be transferred to another federal government agency or be destroyed, according to officials.

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## Case Study Components' Inventory Controls Vary and Selected Offices Generally Followed Their Own Procedures

HHS, IRS, and EPA case study components have inventory controls in place for firearms, ammunition, and tactical equipment. Components generally followed their procedures at selected locations to track and secure FLEOs' firearms.<sup>49</sup> In addition, all 12 case study components' offices that we visited were in compliance with their ammunition and tactical equipment inventory controls. All components had some controls governing ammunition and equipment, though the specific controls varied by component.

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## Case Study Components Have Controls to Track and Secure Firearms

HHS, IRS, and EPA case study components have controls in place for tracking, verifying, and securing FLEOs' firearms. Through our observations, we found these components are generally following their inventory and security procedures at selected locations. According to *Standards for Internal Control in the Federal Government*, agencies should design control activities to respond to risks related to vulnerable assets.<sup>50</sup> To ensure these controls operate effectively, management can take steps such as periodically counting and comparing such assets to control records, and establishing physical control to secure and safeguard vulnerable assets. Other examples of these controls include security for and limited access to assets, such as equipment that might be vulnerable to risk of loss or unauthorized use. In addition, we have identified areas that have been consistently recognized as important for effective

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<sup>49</sup>We visited EPA OCEFT, EPA OIG, HHS OIG, NIH, FDA, IRS CI, and IRS Police offices.

<sup>50</sup>*Standards for Internal Control in the Federal Government*, [GAO-14-704G](#) (Washington, D.C.: Sept. 10, 2014).

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inventory management that align with these controls.<sup>51</sup> These areas include recording and tracking firearms inventory data and maintaining, controlling, and accounting for firearms inventories, among other things.

**Firearms Tracking.** At each of these components, firearms are considered sensitive items and are tracked in electronic data systems or using paper records.<sup>52</sup> At HHS OIG, there is a separate firearms tracking system, and other components track firearms in their overall property management system. A barcode or serial number is used to track the firearm through the life-cycle of the weapon—which includes initial assignment, changes in assignment (to a different agent or to storage), and weapon disposal. According to each component's policy, every firearm has a bar code or serial number associated with it, and each firearm is assigned to an agent or placed in storage. When an agency receives a firearm, the serial number or bar code is entered into the agency's firearms inventory system and upon assignment to an agent updated with the agent's name. Typically, firearms in storage are assigned to the primary firearms instructor or the firearms coordinator in the inventory system to ensure accountability. At all case study components the primary firearms instructors and firearms coordinators are the persons responsible for managing the firearms inventory of an office and ensuring firearms are properly tracked—these are considered ancillary duties for these individuals, in addition to their regular responsibilities as FLEOs. We observed demonstrations or documentation of these tracking records at each office we visited and found them to be generally in accordance with office policies.<sup>53</sup>

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<sup>51</sup>*Firearms Controls: Federal Agencies Have Firearms Controls, but Could Strengthen Controls in Key Areas*, [GAO-03-688](#) (Washington, D.C.: June 13, 2003). The report identified these areas using our internal control standards and supplemental inventory guidelines, advisory criteria issued by the Joint Financial Management Improvement Program for maintaining inventory systems, and accreditation standards for inventory and property control issued by the Commission on Accreditation for Law Enforcement Agencies, Inc.

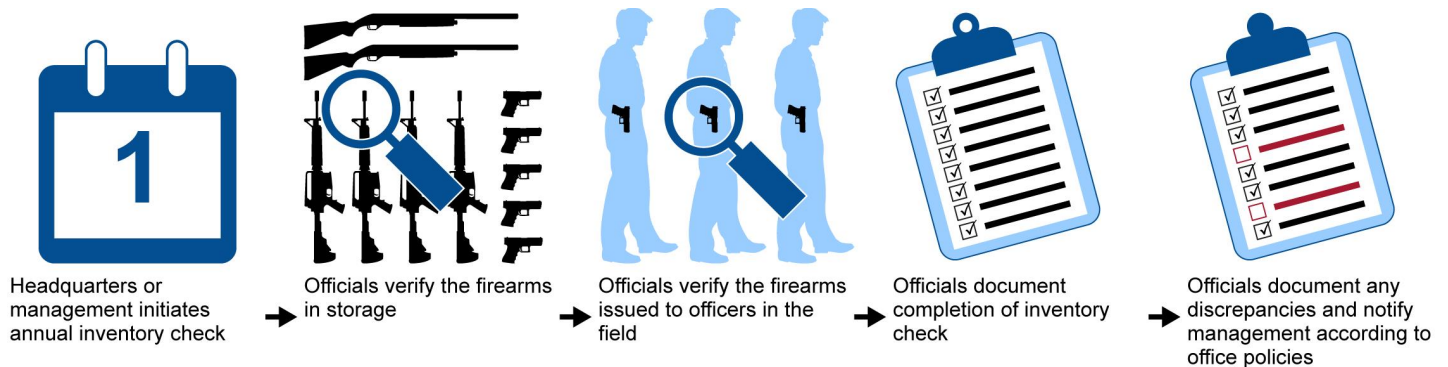
<sup>52</sup>EPA OIG and IRS Police both use paper records to track firearms inventories. EPA OIG officials said they encountered delays in their transition to using an electronic data system during the summer of 2018 and created an internally shared electronic spreadsheet to track inventory.

<sup>53</sup>At EPA OECA's Atlanta office, we observed two firearms records that incorrectly showed firearms that had been assigned as in storage. EPA OECA officials stated after our site visit that they corrected the firearms to show their correct assignment.



**Firearms Verification.** Each component has a process whereby at least once a year officials conduct a firearms inventory to ensure that issued and stored firearms match with records in the office's inventory tracking system. Figure 7 describes a general process that all components we reviewed follow to verify their firearms inventory. Five components we examined require this annual firearms inventory process to be conducted in person and entail the visual inspection of the serial number and condition of the firearm. However, FDA and EPA OECA FLEOs are permitted to send an email containing their firearm serial number, a photo of the firearm, or both to the official conducting the inventory to virtually verify they are in possession of their firearm. Officials stated that this saved them the expense of FLEOs in remote locations traveling for annual inventory checks.

**Figure 7: Typical Process for Firearms Inventory Verifications at the Federal Law Enforcement Components We Reviewed**



Source: GAO analysis of agency policies. | GAO-19-175

In addition to regularly verifying inventories of their firearms, five case study components conduct periodic checks to verify the accuracy of firearm inventory data. During these checks, headquarters or other inspection officials review data recorded about inventories, storage controls, and proper maintenance of weapons. For example, IRS CI and HHS OIG conduct regular internal reviews of firearms inventories and records that they use to identify data errors and make recommendations to improve data quality. We found that recent checks at the case study components have rarely identified issues related to recorded firearms data, and the majority of the identified issues were related to minor data errors, such as incorrectly recorded assignments of guns to FLEOs, locations of guns, and serial numbers. For example, in May 2017 EPA OECA's check of one area office found two firearms listed as being in storage were actually in service. All components with these administrative

errors corrected them as they became aware of them, according to the audit reports and agency officials.

However, during our review of EPA OIG inventory control practices for firearms, we found that EPA OIG headquarters did not have a management review process in place for firearms inventory, which contributed to examples of inaccurate firearms inventory data. Specifically, we found 6 out of the 12 EPA OIG offices reported inventories with at least one firearm that did not match the location and individual to which it was assigned. For example, we found that the Special Agent in Charge at one EPA OIG's field office verified that 10 firearms were physically in the office when actually they had been shipped to headquarters 11 months prior to the inventory date. According to EPA OIG officials, the errors we found were largely due to EPA OIG headquarters not updating records when agents transferred firearms from one office to another. As a result of our review, headquarters is implementing practices to improve future data quality. Specifically, EPA OIG officials said they reconciled their inventory data and had field offices with inaccurate inventories prepare memos to reflect their actual inventories. EPA OIG also updated firearms procedures to include headquarters increased oversight of firearms audits and inspections. In practice, EPA OIG officials stated that this will entail an annual reconciling of inventory memos sent by field offices with inventory data records maintained at EPA OIG headquarters. Thus, EPA OIG can more reliably track the location and agents responsible for firearms, ensuring proper weapons control procedures and accountability.

**Firearms Storage.** All case study components had policies in place that required secure storage of firearms. All seven components' policies specify that this must include a locked container, such as a file cabinet or desk safe for issued firearms or a firearm vault or safe for unissued firearms. In all 12 of the components' offices we visited, we observed unissued firearms stored in a designated room that was kept locked with limited access. Specifically, we observed firearms storage rooms secured by keycard access, alarms, cameras, and other security devices. At all of the components' offices we visited, only FLEOs with a need to enter the rooms had authorization to do so. For example, only FLEOs in management roles and firearms instructors had access to the firearms storage room at the IRS CI and HHS OIG offices we visited, according to officials at each.

In the secure firearms storage rooms at all of the locations we visited, we observed firearms that were further protected by cabinets, cages, safes,

vaults, or combinations of these devices. We also observed some instances of firearms being stored securely in safes outside of the designated firearms storage room. For example, two EPA OIG and OECA offices we visited had spare shotguns and related equipment in biometric safes in offices to be used in response to active shooter threats. Qualified FLEOs in these two offices can use their fingerprints to open the safes and respond to such threats.

Based on our observations, the offices we visited for the six components were in compliance with their firearms storage policies. However, we found the IRS Police office in Martinsburg to be out of compliance with policy that limits access to stored firearms to the armorer and chief of security and its policy that restricts storage in locked cabinets to five firearms. Based on our finding, IRS Police officials said they will update their policy to reflect its current practice of allowing all IRS Police officers access to stored firearms to respond to active shooter threats and acquired an additional safe to store firearms in June 2018. For each of the components we examined in our review, there were no instances of firearms being lost or stolen from any office, according to component data and officials.

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## Case Study Components Vary in Their Controls Over Ammunition and Tactical Equipment

All 12 offices for case study components that we visited were in compliance with their ammunition and tactical equipment inventory controls and procedures. All components had policies to treat ammunition and equipment as items with some level of control, though the specific controls varied by component.

**Ammunition.** At the components' offices we visited, we observed various methods for tracking ammunition inventories, such as electronic logs, physical logs, or visual inspection. In general, case study components' policies require ammunition tracking through an ammunition log updated as ammunition is used, a regular inventory, or both. Components track ammunition to ensure they have enough on hand for training and qualifications, according to component officials.<sup>54</sup> Some components, such as EPA OIG, maintain tight controls over their ammunition use by tracking ammunition use by lot number and the number of bullets used by

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<sup>54</sup>Officials carry ammunition on duty but stated that they rarely use it in the line of duty.

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each gun in physical logs. EPA OIG officials stated that they used this level of precision for three reasons: to track how many bullets are fired through each firearm for maintenance purposes, to quickly identify ammunition in inventory that may be affected by recalls, and to have a high degree of accountability. HHS OIG tracks ammunition using an electronic log, which they said they update whenever ammunition is removed for training and qualifications. IRS CI currently limits access to ammunition and entrusts use of force coordinators with independently managing their ammunition inventory to meet the training needs of their area of responsibility.<sup>55</sup> One IRS CI use of force coordinator said that she relies on her experience and judgment to keep track of ammunition use at her field office without formally recording it. IRS CI is the only component in our review that does not have a documented policy to track ammunition or conduct a regular inventory; however, IRS CI officials indicated they are in the process of establishing a nationwide policy to track ammunition and conduct a regular ammunition inventory. Officials at two case study component offices said they provide their FLEOs extra boxes of ammunition to use for practice at a firing range outside of work hours. In general, four of the seven case study components did not track the real-time amount of ammunition they had on hand; rather, component officials said they had a general sense of the amount of ammunition in order to know if they had enough for training and qualifications, and when they would need to reorder ammunition.

All case study components' policies require secure storage of ammunition. In all 12 of the components' offices we visited, we observed that ammunition was stored in their firearms storage rooms, and all offices took the additional step of securing the ammunition further in locked safes. For example, IRS CI requires ammunition storage in a security cabinet or a security room, preferably separately from firearms. Both of the IRS CI offices that we observed stored ammunition separately from firearms and with limited access. In the offices for two components, NIH and HHS OIG, we observed ammunition secured in a separate room from the firearms.

**Tactical equipment.** Case study components do not control the tactical equipment in their inventory in the same ways that they control firearms and ammunition. Case study components that possessed aiming,

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<sup>55</sup>Use of force coordinators are responsible for administering firearms training and qualification programs.

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breaching, and tactical lighting equipment did not have policies guiding their storage because they do not generally consider them to be as dangerous as a firearm or valuable enough to be tracked. However, components that possessed silencers, large-caliber launchers, pyrotechnics, or other items did have policies to control these items. Specifically, IRS CI policy requires the electronic tracking and inventory of night-vision equipment, optical equipment, and vehicles. NIH policy directs that large-caliber gas launchers be stored in the armory and pyrotechnics be stored in their bunker with ammunition. IRS CI, NIH, and EPA OIG all tracked this equipment during their annual inventory verification.<sup>56</sup> Case study components did not report any instances of loss or theft of the tactical equipment in their inventories.

Storage of tactical equipment varied and corresponded with case study components' use of items. For example, we observed silencers and aiming devices stored on or near firearms at EPA OIG and NIH because they are accessories that attach to firearms. We observed breaching equipment to be stored either in the firearms storage room, vehicles, or elsewhere in the offices we visited. For example, at EPA OIG's headquarters office, breaching equipment was stored in the firearms room because officials stated that they were only likely to use breaching equipment as part of a planned operation. However, officials at the FDA and NIH offices we visited said that their breaching equipment was stored in vehicles so it could be more readily accessible if they needed to use it.

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## Conclusions

Accurate reporting of firearms and ammunition is critical for accountability and transparency of these sensitive purchases. While reporting such purchases with precision is difficult, the execution of this responsibility impacts the public's access to information about which agencies purchase what types of firearms and ammunition, and the amount that they spent on those purchases. However, ICE did not properly identify the funding agency in FPDS-NG for purchases where other DHS agencies used ICE contracts to procure firearms and ammunition. This inflated its publicly-available data to show a significantly higher obligated dollar value

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<sup>56</sup>Items tracked as part of annual inventories included armored vehicles, explosive devices, pyrotechnics, silencers, and specialized image enhancement devices. Aiming devices, breaching equipment, command and control vehicles, and tactical lighting were not tracked as part of office annual inventories.

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of purchases than it actually purchased. Because ICE does not accurately report the agency that funded the purchase to FPDS-NG, the public does not have accurate information on how much ICE and the agencies that make purchases using ICE procurement services have obligated for firearms and ammunition. Data need to be presented in a way that meets the needs of the end users—both policymakers and the public—if USASpending.gov is to fulfill its purpose of increasing accountability and transparency in federal spending. Improving the accuracy of the reported funding agency can better help the public understand and use federal purchase data, and increase accountability and transparency for these sensitive purchases.

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## Recommendation for Executive Action

To improve the accuracy of publicly-available purchase information, the Director of ICE should update ICE's contracting process to include the name of the appropriate funding agency in data entered into FPDS-NG for firearms and ammunition purchases. (Recommendation 1)

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## Agency Comments

We provided a draft of the sensitive product to DHS, DOI, DOJ, EPA, HHS, SSA OIG, Treasury, USDA, and VA for review and comment. Agencies provided technical comments, which we incorporated as appropriate. DHS also provided written comments on the sensitive report, which are reproduced in full in appendix III. In its written comments, DHS concurred with our recommendation and described the actions ICE plans to take in response.

We are sending copies of this report to interested congressional committees, the Secretaries of the Department of the Interior, the Department of Homeland Security, the Department of Agriculture, the Department of Justice, the U.S. Department of Veterans Affairs, the Social Security Administration, the Department of the Treasury, the Environmental Protection Agency, and the U.S. Department of Health and Human Services. In addition, the report is available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at (202) 512-8777 or [goodwing@gao.gov](mailto:goodwing@gao.gov). Contact points for our Offices of Congressional Relations and Public Affairs may be found on

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the last page of this report. GAO staff who made key contributions to this report are listed in appendix IV.

A handwritten signature in black ink, reading "Gretta L. Goodwin". The signature is fluid and cursive, with the first name "Gretta" being the most prominent.

Gretta L. Goodwin  
Director, Homeland Security and Justice

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*List of Requesters*

The Honorable Trey Gowdy  
Chairman  
Committee on Oversight and Government Reform  
House of Representatives

The Honorable Mark Meadows  
Chairman  
Subcommittee on Government Operations  
Committee on Oversight and Government Reform  
House of Representatives

The Honorable James M. Inhofe  
United States Senate

The Honorable Vicky Hartzler  
House of Representatives

The Honorable Richard L. Hudson  
House of Representatives



# Appendix I: Objectives, Scope, and Methodology

This report provides additional information on our objectives, scope, and methodology. Specifically, our objectives were to examine the following questions:

1. What do available data show about spending on firearms, ammunition, and selected tactical equipment made by federal agencies with 250 or more federal law enforcement officers from fiscal years 2010 through 2017?
2. To what extent have selected agencies accurately reported purchases of firearms and ammunition in publicly-available data on USASpending.gov?
3. What types and quantities of firearms, ammunition, and selected tactical equipment do the Department of Health and Human Services (HHS), Environmental Protection Agency (EPA), and Internal Revenue Service (IRS) have documented to be in their inventory systems, as of November 2017?
4. What inventory controls and procedures are in place at HHS, EPA, and IRS, and to what extent do these agencies follow these procedures at selected locations?

This report is the public version of a sensitive report that we issued in October 2018.<sup>1</sup> HHS, IRS and the Transportation Security Administration (TSA) deemed some of the information in our October report to be sensitive, which must be protected from public disclosure. Therefore, this report omits sensitive information about the number of FLEOs at the TSA, an illustration of how HHS's National Institutes of Health Police secures its firearms, and the number and types of some firearms, ammunition, and tactical equipment in NIH's and IRS's inventory. Although the information provided in this report is more limited, the report addresses the same objectives as the sensitive report and uses the same methodology.

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<sup>1</sup> GAO, *Federal Law Enforcement: Purchases and Inventory Controls of Firearms, Ammunition, and Tactical Equipment*, [GAO-19-119SU](#) (Washington, D.C.: Oct. 3, 2018)

To address our first question, we obtained available spending data on firearms, ammunition, and certain tactical equipment from 20 agencies from the departments named in the Chief Financial Officers Act that employed 250 or more federal law enforcement officers (FLEOs) at any point from fiscal years 2010 through 2017.<sup>2</sup> Specifically, we identified applicable agencies by reviewing Office of Personnel Management employment data and contacting agency officials to verify the employment of 250 or more FLEOs during the timeframe we reviewed. We excluded military branches from our review, such as all Department of Defense (DOD) branches and the U.S. Coast Guard, which is part of the Department of Homeland Security (DHS).<sup>3</sup> Table 5 shows the 20 agencies, within eight departments, included in our scope for this question.

**Table 5: Non-Military Departments and Agencies that Employed 250 or More Federal Law Enforcement Officers at Any Point from Fiscal Years 2010 through 2017**

Department	Agency
Department of Agriculture	U.S. Forest Service
U.S. Department of Health and Human Services	Office of Inspector General
Department of Homeland Security	U.S. Customs and Border Protection
Department of Homeland Security	U.S. Immigration and Customs Enforcement
Department of Homeland Security	U.S. Secret Service
Department of Homeland Security	Transportation Security Administration
Department of Homeland Security	National Protection and Programs Directorate
U.S. Department of the Interior	National Park Service
U.S. Department of the Interior	U.S. Fish and Wildlife Service
U.S. Department of the Interior	Bureau of Indian Affairs
Department of Justice	Federal Bureau of Prisons
Department of Justice	Federal Bureau of Investigation
Department of Justice	U.S. Marshals Service
Department of Justice	Bureau of Alcohol, Tobacco, Firearms, and Explosives

<sup>2</sup>Chief Financial Officers Act of 1990, Pub. L. No. 101-576, 104 Stat. 2838 (Nov. 15, 1990). See 31 U.S.C. § 901, for a list of Chief Financial Officers Act agencies. We focused on purchases made for FLEOs and excluded other purchases, such as firearms used by non-law enforcement personnel for animal control.

<sup>3</sup>The Coast Guard is a military service within DHS when not operating as a service in the Navy.

Department	Agency
Department of Justice	Drug Enforcement Administration
U.S. Department of the Treasury	Internal Revenue Service
U.S. Department of the Treasury	Treasury Inspector General for Tax Administration
U.S. Department of the Treasury	U.S. Mint
U.S. Department of Veterans Affairs	Veterans Health Administration
Social Security Administration	Office of the Inspector General

Source: GAO analysis of Office of Personnel Management and agency-specific information. | GAO-19-175

Because there was no definitive list of what is considered tactical equipment, we developed a list of equipment to include in our review. To do so, we reviewed the National Firearms Act List, the Law Enforcement Equipment Working Group Recommendations, the DOD's list of Controlled Property, and the Special Weapons and Tactics Gear used by the New York, Los Angeles and Houston police departments. We then selected and categorized the tactical equipment that appeared in two or more of these lists to include in our review. The 18 categories of tactical equipment we created were: (1) silencers, (2) explosive devices, (3) large-caliber weapons (>.50 caliber, excluding shotguns), (4) armored vehicles, (5) weaponized aircraft, vessels, or vehicles, (6) camouflage uniforms, (7) manned aircraft, (8) unmanned aerial vehicles, (9) tactical vehicles, (10) command and control vehicles, (11) pyrotechnics and specialized munitions, (12) breaching apparatus, (13) riot batons, (14) riot helmets, (15) riot shields, (16) tactical lighting (excludes basic flashlights), (17) specialized image enhancement devices (such as thermal imaging devices and night vision gear), and (18) aiming devices (such as scopes and tripods). To more closely describe the types of equipment frequently reported in the large-caliber weapons and breaching apparatus categories, we refer to them in the report as large-caliber launchers and breaching equipment, respectively.

To collect data from the 20 agencies within the scope of our review for this objective, we developed a data collection instrument that requested spending data of firearms, ammunition, and selected tactical equipment from agencies' internal record-keeping systems from fiscal years 2010 through 2017. For this objective, we requested the types of information that agencies reported using the data collection instrument: the date of each purchase; descriptive information on what was bought, including the caliber or gauge of firearms and ammunition; the quantity of items bought; the amount spent and whether those amounts were estimates; the type of record-keeping system used by the agency and any limitations associated with it or challenges compiling the information we requested; descriptions

of changes or updates to the system that may have affected the data; and the contracting office(s) that were responsible for buying these items for the agency. We asked agencies not to include data on any items they received without spending funds, so agencies may have received more firearms, ammunition, or equipment in their inventories than what they reported in their spending data. For example, agencies may have received these items through interagency transfers, which may have no cost to receiving agencies.

For the first objective, we analyzed the data agencies reported in the “amount spent” column, and we use the terms “spending” and “spent” to refer to these data. In cases where agencies only reported the amount they obligated for a purchase on the data collection instrument, we confirmed with agencies that those amounts reflected the amount they spent on the purchase and that we could use those amounts in our analysis.<sup>4</sup> We pre-tested the instrument with Veterans Health Administration and U.S. Immigration and Customs Enforcement (ICE), whose officials provided feedback on the feasibility of providing the requested data. Based on the feedback we received from the pre-test, we revised and finalized the instrument and requested that the 20 agencies provide spending data on firearms, ammunition, and tactical equipment from fiscal years 2010 through 2017 from their internal record-keeping systems.

To assess the reliability of the spending data, we conducted tests for missing data and obvious errors, reviewed relevant documentation, interviewed agency officials about their spending records and data reporting practices, and followed up with agency officials as needed. We re-categorized agency data that appeared to be miscoded. For example, we received data on specialized munitions and large-caliber launchers that agencies categorized as ammunition and firearms, respectively. Based on the descriptive data that agencies had provided, we re-categorized those items. We also adjusted the data to ensure consistency in their format, such as consistent entry of dates and use of categories of tactical equipment. Agencies in our review submitted a range of detail

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<sup>4</sup>U.S. Customs and Border Protection (CBP) officials stated that because of a change in CBP’s data system in 2016, they could not provide reliable spending data for fiscal years 2010 through 2013. However, CBP had previously provided spending data on ammunition purchases for fiscal years 2010 through 2013 in support of [GAO-14-119](#), which was a report on DHS’s ammunition purchases. With CBP’s consent, we used CBP’s data on ammunition purchases from [GAO-14-119](#) in this report for years 2010 through 2013. For more information about this spending data, see [GAO-14-119](#).

about their firearms when reporting their data, and we could not determine to what extent firearms were fully automatic. Some firearms have selector switches that allow the user to switch between semiautomatic and fully-automatic capabilities, while others are limited to shooting three-round bursts with each pull of the trigger. As such, we reported all firearms that are capable of firing multiple rounds with the single pull of the trigger as fully-automatic firearms. We also combined ammunition intended for use in machine guns with rifle ammunition because machine guns shoot rifle-caliber ammunition, and we did not have confidence that every agency accurately distinguished which rifle-caliber ammunition was intended for use in machine guns and what was reserved for rifles.

We found the data sufficiently reliable for the purpose of reporting the minimum thresholds of total amounts agencies spent and the numbers of firearms and rounds of ammunition they purchased during fiscal years 2010 through 2017. However, we found the data were not reliable for reporting the number of tactical equipment items purchased or reporting further comparative analysis. Agency officials reported various challenges in compiling the data we requested and we identified some data limitations, as described in table 6.

**Table 6: Description of Challenges Compiling Spending Data Reported by the 20 Federal Agencies in Our Scope**

Challenge	Example of Challenge
Format of records created limited access	Extracting requested data required officials to manually review individually scanned documents or paper records.
Certain data fields were not retained in agency data system	Record-keeping system does not track quantity, action type or caliber data, or the system tracks ammunition in variable units, such as cases and not rounds.
Older records were unavailable	Agency record retention policy is 6 years, or agency officials had low confidence that older data were complete. <sup>a</sup>
Change in record-keeping system during scope of review	Officials reported they implemented their current record-keeping system at some point during our review period, and older records from the previous system had fewer details, were incomplete, were difficult to access, tracked different data, or were unavailable altogether.
Purchase card or micro-purchase records were incomplete or inaccessible	Records of items bought on purchase cards were not always included in agency data because officials could not identify what was bought, were not tracked in current system, or were inaccessible or unavailable for certain years.
Location of records created limited access	Firearms, ammunition or equipment can be bought by officials at field offices and those records are stored locally, so each office may have recorded them differently, officials could not access them, or officials had difficulty accessing all of them within the timeframes of our review.

Challenge	Example of Challenge
Spending records included more than we requested	Spending records included costs for unrelated expenses, such as accessories, magazines (ammunition storage and feeding devices that attach to a firearm) or additional charges, and officials were unable to separate these costs from the total cost.
Broad codes assigned to purchases	The codes officials used to pull requested data included other related items—such as tear gas—or unrelated items—such as office supplies—and officials could not separate these out.
Some fields were estimated based on available information	Officials indicated they estimated the amount spent, date purchased, quantity, or the number of rounds of ammunition.
Equipment categorizations may be over-inclusive	Officials included items that did not narrowly fit the category based on the description provided, such as materials used to convert vehicles into armored vehicles under the “armored vehicles” category, gas masks in the “specialized image enhancement devices” category, flashlights in the “tactical lighting” category, compasses in the “aiming devices” category, or helmets in the “breaching equipment” category.

Source: GAO analysis of agency-provided data. | GAO-19-175

Note: Not all agencies faced all of these challenges. See appendix II for challenges that were specific to each agency.

<sup>a</sup>Under the Federal Acquisition Regulations, 48 C.F.R. § 4.805 agencies must prescribe procedures for handling, storing and disposing of contract files, in accordance with the National Archives and Records Administration’s General Records Schedule 1.1, Financial Management and Reporting Records, which instructs agencies to retain financial transaction records related to procuring goods for six years after final payment.

To address our second question, we selected three agencies—the Bureau of Indian Affairs (BIA), the U.S. Forest Service, and the U.S. Immigration and Customs Enforcement (ICE)—to assess the extent to which their purchases of firearms and ammunition were accurately reflected in publicly-available data. We requested that agencies report internal purchase data for firearms and ammunition that included, among other things, the amount obligated for these items,<sup>5</sup> a unique transaction identifier (called the Procurement Instrument Identifier), and the product or service code for firearms and ammunition purchases from fiscal years 2010 through 2017. We compared the amounts these three agencies obligated for firearms and ammunition purchases, as reported to us in their data collection instruments, with the obligation data that are publicly-available data on USASpending.gov for those three agencies. We

<sup>5</sup>An obligation is a definite commitment that creates a legal liability of the government for the payment of goods and services ordered or received, or a legal duty on the part of the United States that could mature into a legal liability by virtue of actions on the part of the other party beyond the control of the United States. Payment may be made immediately or in the future. An agency incurs an obligation, for example, when it places an order, signs a contract, awards a grant, purchases a service, or takes other actions that require the government to make payments to the public or from one government account to another. *A Glossary of Terms Used in the Federal Budget Process*, [GAO-05-734SP](#) (Washington, D.C.: Sept. 1, 2005).

obtained publicly-available data from USASpending.gov, which includes purchase data from the Federal Procurement Data System-Next Generation (FPDS-NG), using product or service codes (PSC) that identify contracts for firearms or ammunition purchases.<sup>6</sup> We also reviewed our related work and Inspector General reports on the quality of USASpending.gov data. We obtained records for purchases made in fiscal years 2010 through 2017. We did not include equipment purchases because the publicly-available data lack product or service codes that would allow us to reliably identify those records.

To select the three agencies for inclusion in this analysis, we started with the 20 agencies with at least 250 FLEOs in our scope. From those, we selected agencies that provided us with records of their firearms and ammunition purchases and that USASpending.gov listed as the funding agency for one or more firearms or ammunition purchase (12 agencies). From those, we selected three agencies based on the total dollar value of purchases reported in USASpending: one small (BIA), one medium (Forest Service), and one large (ICE), based on natural breaks in dollar values and not selecting multiple agencies from the same department.

We then compared obligations data provided to us by each of the three agencies against obligations in the publicly-available purchase records using the Procurement Instrument Identifier to match records across agency-provided and publicly-available purchase data. We additionally corroborated these obligations by comparing fields related to the date of purchase, purchase value, and vendor. We reviewed a portion of purchase records to compare and interviewed agency officials about differences in the publicly-available and agency-provided data.

For firearms, we included the following PSCs:

- 1005 - Guns, through 30mm
- 1010 - Guns, over 30mm up to 75mm
- 1015 - Guns, 75mm through 125mm
- 1020 - Guns, over 125mm through 150mm
- 1025 - Guns, over 150mm through 200mm

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<sup>6</sup>A product or service code is the field in FPDS-NG that identifies the product or service procured. In this report, we refer to the data we obtained from USASpending.gov as “publicly-available” purchase records.

- 1030 - Guns, over 200mm through 300mm
- 1035 - Guns, over 300mm

We excluded several weapons PSCs from our analysis that described weapons other than firearms, such as 1040 – Chemical Weapons and Equipment. Any excluded PSC, particularly 1095 – Miscellaneous Weapons, may have been used as the PSC to categorize a purchase that included firearms and those purchases would be excluded from the publicly-available records that we examined.

Similarly, for ammunition, we included records associated with the following PSCs:

- 1305 – Ammunition, through 30mm
- 1310 – Ammunition, over 30mm up to 75mm
- 1315 – Ammunition, 75mm through 125mm
- 1320 – Ammunition, over 125mm

Like firearms, we excluded records that were associated with non-firearms ammunition, such as 1336 – Guided Missile Warheads and Explosive Components. Any excluded PSC, particularly 1395 - Miscellaneous Ammunition, may have been used as the PSC to categorize a purchase that included firearms ammunition and those purchases would be excluded from the publicly-available records that we examined.

To address our third and fourth questions, we reviewed inventory information and controls for case study federal law enforcement components within U.S. Department of Health and Human Services (HHS), Environmental Protection Agency (EPA), and Internal Revenue Service (IRS). These components are as follows: EPA Office of Inspector General (OIG), Office of Enforcement and Compliance Assurance (OECA); Food and Drug Administration (FDA), National Institutes of Health (NIH), HHS OIG, and IRS. Within IRS, two offices employ FLEOs: Criminal Investigation (CI) and Police Officer Section (Police).<sup>7</sup> Accordingly, we can draw conclusions only about these components.

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<sup>7</sup>We did not review the Treasury Inspector General for Tax Administration as part of the third or fourth objectives because organizationally it is housed within the Department of Treasury, not the IRS.



We obtained and analyzed inventory data and other available documentation provided by these components regarding their current inventory as of November 2017 of firearms, ammunition, and tactical equipment. This included firearms in storage as well as those in FLEO possession. To assess the reliability of the inventory data, we reviewed components' documentation related to data management, especially policies to ensure that items are properly entered and removed from the system. In addition, we reviewed components' recent purchases to verify that purchases were inventoried and reviewed their purchase data for any limitations that may affect their quality. We reviewed components' acquisitions through DOD's excess property program, known as the Law Enforcement Support Office (LESO) or 1033 program, to ensure these items were inventoried.<sup>8</sup> We did not conduct physical inventories during site visits, and therefore did not actually count components' physical inventories.

To examine these components' firearms, ammunition, and tactical equipment inventory controls, we reviewed their policies describing storage protocols and inventory control procedures, and we interviewed components' officials to better understand these policies and procedures in practice. We also compared these policies with applicable *Standards for Internal Control in the Federal Government* and key areas that we have identified as important for effective inventory management.<sup>9</sup> We reviewed internal and external inspection and Inspector General reports related to the controls over firearms, ammunition, and tactical equipment at these components to identify any reported deficiencies and actions taken or planned to address those deficiencies.

We also conducted site visits to components' offices selected based on a variety of factors, including the number of agencies with component offices in each city we visited, data discrepancies at field offices, and reports of loss or theft at these offices. The IRS Police facility we visited in Martinsburg, West Virginia is the only location for this component. In all,

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<sup>8</sup>Defense Logistics Agency Disposition Services administers the LESO program which manages the transfer of DOD's excess controlled and non-controlled property to federal, state, local, and tribal law enforcement agencies. For more information, see *DOD Excess Property: Enhanced Controls Needed for Access to Excess Controlled Property*, [GAO-17-532](#) (Washington, D.C.: July 18, 2017).

<sup>9</sup>*Standards for Internal Control in the Federal Government*, [GAO-14-704G](#) (Washington, D.C.: Sept. 10, 2014). *Firearms Controls: Federal Agencies Have Firearms Controls, but Could Strengthen Controls in Key Areas*, [GAO-03-688](#) (Washington, D.C.: June 13, 2003).

we visited 12 offices. During site visits, we observed officials demonstrating inventory inspection, inventory data entry, and access and other security controls. In addition, we interviewed officials responsible for maintaining and inventorying firearms, ammunition, and certain tactical equipment. The observations and information we obtained from the offices visited cannot be generalized to other locations for these components, but provide insights about the components' controls for firearms, ammunition, and tactical equipment.

We conducted this performance audit from June 2017 to October 2018 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. We subsequently worked with the agencies addressed in this report from October 2018 to December 2018 to prepare this public version of the original sensitive report for release. This public version was also prepared in accordance with these standards.

## Appendix II: Spending on Firearms, Ammunition, and Tactical Equipment by Agency

This appendix summarizes agency-provided spending data for the 20 agencies with 250 or more federal law enforcement officers and the 5 additional agency components that were included in our review.<sup>1</sup> This appendix also identifies the challenges that agency officials identified in collecting the requested data and the limitations we identified while analyzing their data. To compile this information, we asked the agencies to provide data on their spending on firearms, ammunition, and selected tactical equipment from fiscal years 2010 through 2017. We reviewed the spending data provided by agencies to assess their accuracy and completeness, and followed up with agency officials as needed.<sup>2</sup> Some agencies reported limited access to spending records because of their storage format or physical location, and we asked agencies to report the data that were accessible to them within the timeframe of this review. We found the data sufficiently reliable for the purpose of reporting the minimum thresholds of total amounts agencies spent and the numbers of firearms and rounds of ammunition they bought during the 8-year period in our scope. However, we found that data were not reliable for reporting the number of tactical equipment items purchased or for comparing the data across and within agencies. For more information on the methodology we used to collect these data and the challenges agencies faced compiling these data, see appendix I.

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<sup>1</sup>The agency components are as follows: Environmental Protection Agency—Office of Inspector General (OIG) Office of Investigations, and Office of Enforcement and Compliance Assurance Office of Criminal Enforcement and Forensic Training; U.S. Department of Health and Human Services (HHS)—Food and Drug Administration Office of Criminal Investigation, National Institutes of Health Division of Police, and HHS OIG Office of Investigation; and Internal Revenue Service, which has FLEOs in two components—Criminal Investigation and Department of Police. With the exception of HHS OIG and IRS CI, these components do not have 250 or more federal law enforcement officers, but are included because they are in the scope of our review of inventory data and controls for EPA, HHS, and IRS.

<sup>2</sup>For example, in situations where an agency reported an *amount obligated* but not the corresponding *amount spent*, we asked agency officials to provide data on the amount spent.

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Officials also provided information about the missions of their agencies or components, and the roles and responsibilities of their law enforcement officers. We included inventory data as of November 2017 for the agency components that were included in our review of inventory controls.

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## Appendix III: Comments from the Department of Homeland Security

U.S. Department of Homeland Security  
Washington, DC 20528



**Homeland  
Security**

September 06, 2018

Gretta L. Goodwin  
Director, Homeland Security and Justice  
U.S. Government Accountability Office  
441 G Street, NW  
Washington, DC 20548

Re: Management Response to Draft Report GAO-18-594SU, "FEDERAL LAW  
ENFORCEMENT: Purchases and Inventory Controls of Firearms, Ammunition,  
and Tactical Equipment"

Dear Ms. Goodwin:

Thank you for the opportunity to review and comment on this draft report. The U.S. Department of Homeland Security (DHS) appreciates the U.S. Government Accountability Office's (GAO) work in planning and conducting its review and issuing this report.

The Department is pleased to note GAO's recognition that U.S. Immigration and Customs Enforcement (ICE) provides reimbursable contract services to other federal agencies for the purchasing of firearms and ammunition under a process known as "Strategic Sourcing" which helps reduce acquisition administrative costs. The Department is committed to continuously improving the efficiency and effectiveness of procurements and the accountability and transparency of these purchases.

The draft report contained one recommendation with which the Department concurs. Attached find our detailed response to the recommendation. Technical comments were previously provided under separate cover.

Again, thank you for the opportunity to review and comment on this draft report. Please feel free to contact me if you have any questions. We look forward to working with you again in the future.

Sincerely,

A handwritten signature in black ink, appearing to read "Jim H. Crumpacker".

JIM H. CRUMPACKER, CIA, CFE  
Director  
Departmental GAO-OIG Liaison Office

Attachment

**Attachment: Management Response to Recommendation  
Contained in GAO-18-594SU**

GAO recommended that the Director of U.S. Immigration and Customs Enforcement:

**Recommendation:** Update ICE's contracting process to include the name of the funding agency in data entered into FPDS-NG [Federal Procurement Data System-Next Generation] for firearms and ammunition purchases.

**Response:** Concur. The ICE Office of Acquisition Management (OAQ) will train all contract specialists within the Mission Support Unit to report the appropriate funding agency in accordance with the Federal Acquisition Regulation subpart 4.603(c) and the Homeland Security Acquisition Manual subchapter 3004.603(b) to the General Services Administration FPDS-NG. OAQ will develop guidance for these contract specialists, and will post the information to the internal ICE acquisition portal to make the information readily available. In addition, OAQ will continue to hold monthly meetings with the contract specialists, which will include discussing the new guidance when issued to ensure awareness of the new process for reporting the funding agency within FPDS-NG. Estimated Completion Date: August 30, 2019.

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# Appendix IV: GAO Contact and Staff Acknowledgments

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## GAO Contact

Gretta L. Goodwin, (202) 512-8777 or [goodwing@gao.gov](mailto:goodwing@gao.gov)

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## Staff Acknowledgments

In addition to the above contact, Adam Hoffman (Assistant Director) and Michelle Serfass (Analyst-in-Charge) managed this assignment. Christoph Hoashi-Erhardt, Allison Gunn, and Kelsey Burdick made significant contributions to this report. David Alexander, David Blanding Jr., Willie Commons III, Eric D. Hauswirth, Julia Kennon, Susan Hsu, Diana Maurer, Wayne McElrath, and Kevin Reeves also contributed.



# Appendix V: Accessible Data

## Data Tables

**Accessible Data for Figure 3: Types of Firearms Federal Agencies in Our Review Reported Buying from Fiscal Years 2010 through 2017**

Type	Percentage
Pistol	69
Rifle	24
Shotgun	6
Other	1
Revolver	<1

**Accessible Data for Figure 4: Types of Ammunition Federal Agencies in Our Review Reported Buying from Fiscal Years 2010 through 2017**

Firearm of intended use	Percentage
Handgun	57
Rifle	16
Shotgun	3
Unknown	24

**Accessible Data for Figure 5: Tactical Equipment Federal Agencies in Our Review Reported Buying from Fiscal Years 2010 through 2017**

Category	Percentage
Manned aircraft	66
Unmanned aerial vehicles	11
Specialized image enhancement devices	10
All other spending	13

**Accessible Data for Figure 6: Tactical Equipment Federal Agencies in our Review  
Reported Buying from Fiscal Years 2010 through 2017**

Agency	Aiming devices	Specialized image enhancement devices	Breaching equipment	Tactical lighting	Riot shields	Silencers	Camouflage uniforms	Riot helmets	Riot batons	Command and control vehicles	Pyrotechnics and specialized munitions	Armored vehicles	Large-caliber launchers	Explosive devices	Maned aircraft	Unmanned aerial vehicles	Weaponized aircraft, vehicles, or vessels	Tactical vehicles
U.S. Customs and Border Protection	spending reported	spending reported	no spending reported	spending reported	spending reported	spending reported	no spending reported	spending reported	spending reported	spending reported	spending reported	spending reported	spending reported	no spending reported	spending reported	spending reported	spending reported	no spending reported
U.S. Marshals Service	spending reported	spending reported	spending reported	spending reported	spending reported	spending reported	spending reported	spending reported	spending reported	no spending reported	spending reported	spending reported	no spending reported	no spending reported	spending reported	no spending reported	no spending reported	no spending reported
National Park Service	spending reported	spending reported	spending reported	spending reported	spending reported	spending reported	spending reported	spending reported	spending reported	no spending reported	spending reported	no spending reported	spending reported	spending reported	no spending reported	no spending reported	no spending reported	no spending reported
U.S. Immigration and Customs Enforcement	spending reported	spending reported	spending reported	spending reported	spending reported	spending reported	spending reported	spending reported	spending reported	spending reported	spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported
Federal Bureau of Investigation	spending reported	spending reported	spending reported	spending reported	spending reported	spending reported	spending reported	spending reported	no spending reported	spending reported	spending reported	spending reported	spending reported	no spending reported	spending reported	spending reported	no spending reported	spending reported
Federal Bureau of Prisons	spending reported	spending reported	spending reported	no spending reported	no spending reported	no spending reported	no spending reported	spending reported	spending reported	no spending reported	spending reported	no spending reported	no spending reported	spending reported	no spending reported	no spending reported	no spending reported	no spending reported

Appendix V: Accessible Data

Agency	Aiming devices	Specialized image enhancement devices	Breaching equipment	Tactical lighting	Riot shields	Silencers	Camouflage uniforms	Riot helmets	Riot batons	Command and control vehicles	Pyrotechnics and specialized munitions	Armored vehicles	Large-caliber launchers	Explosive devices	Maned aircraft	Unmanned aerial vehicles	Weaponized aircraft, vehicles, or vessels	Tactical vehicles
U.S. Forest Service	spending reported	spending reported	spending reported	spending reported	spending reported	no spending reported	spending reported	spending reported	no spending reported	spending reported	spending reported	no spending reported	spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported
Bureau of Alcohol, Tobacco, Firearms, and Explosives	spending reported	spending reported	no spending reported	spending reported	no spending reported	spending reported	spending reported	no spending reported	no spending reported	spending reported	spending reported	spending reported	spending reported	spending reported	no spending reported	spending reported	no spending reported	no spending reported
Bureau of Indian Affairs	spending reported	spending reported	spending reported	spending reported	spending reported	no spending reported	spending reported	spending reported	spending reported	spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported
Veterans Health Administration	spending reported	spending reported	spending reported	spending reported	spending reported	no spending reported	spending reported	spending reported	no spending reported	no spending reported	no spending reported	no spending reported	spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported
U.S. Fish and Wildlife Service	spending reported	spending reported	spending reported	no spending reported	spending reported	spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	spending reported	no spending reported	no spending reported	no spending reported	no spending reported
Drug Enforcement Administration	spending reported	spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	spending reported	no spending reported	no spending reported	spending reported	no spending reported	no spending reported	no spending reported

Appendix V: Accessible Data

Agency	Aiming devices	Specialized image enhancement devices	Breaching equipment	Tactical lighting	Riot shields	Silencers	Camouflage uniforms	Riot helmets	Riot batons	Command and control vehicles	Pyrotechnics and specialized munitions	Armored vehicles	Large-caliber launchers	Explosive devices	Maned aircraft	Unmanned aerial vehicles	Weaponized aircraft, vehicles, or vessels	Tactical vehicles
U.S. Department of Health and Human Services Office of the Inspector General	spending reported	no spending reported	spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported
U.S. Mint	no spending reported	spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported
National Protection and Programs Directorate	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	spending reported	spending reported	no spending reported	spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported
Social Security Administration Office of the Inspector General	no spending reported	no spending reported	spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported

Agency	Aiming devices	Specialized image enhancement devices	Breaching equipment	Tactical lighting	Riot shields	Silencers	Camouflage uniforms	Riot helmets	Riot batons	Command and control vehicles	Pyrotechnics and specialized munitions	Armored vehicles	Large-caliber launchers	Explosive devices	Maned aircraft	Unmanned aerial vehicles	Weaponized aircraft, vehicles, or vessels	Tactical vehicles
The Treasury Inspector General for Tax Administration	spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported	no spending reported

Legend: ✓ = spending reported; — = no spending reported

## Agency Comment Letter

### Accessible Text for Appendix III: Comments from the Department of Homeland Security

#### Page 1

September 06, 2018

Gretta L. Goodwin

Director, Homeland Security and Justice

U.S. Government Accountability Office

441 G Street, NW

Washington, DC 20548

Re: Management Response to Draft Report GAO-18-594SU, "FEDERAL LAW ENFORCEMENT: Purchases and Inventory Controls of Firearms, Ammunition, and Tactical Equipment"

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Dear Ms. Goodwin:

Thank you for the opportunity to review and comment on this draft report. The U.S. Department of Homeland Security (DHS) appreciates the U.S. Government Accountability Office's (GAO) work in planning and conducting its review and issuing this report.

The Department is pleased to note GAO's recognition that U.S. Immigration and Customs Enforcement (ICE) provides reimbursable contract services to other federal agencies for the purchasing of firearms and ammunition under a process known as "Strategic Sourcing" which helps reduce acquisition administrative costs. The Department is committed to continuously improving the efficiency and effectiveness of procurements and the accountability and transparency of these purchases.

The draft report contained one recommendation with which the Department concurs. Attached find our detailed response to the recommendation. Technical comments were previously provided under separate cover.

Again, thank you for the opportunity to review and comment on this draft report. Please feel free to contact me if you have any questions. We look forward to working with you again in the future.

Sincerely,

JIM H. CRUMPACKER, CIA, CFE

Director

Departmental GAO-OIG Liaison Office

Attachment

Page 2

Attachment: Management Response to Recommendation Contained in GAO-18-594SU

GAO recommended that the Director of U.S. Immigration and Customs Enforcement:

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Recommendation: Update ICE's contracting process to include the name of the funding agency in data entered into FPDS-NG [Federal Procurement Data System-Next Generation] for firearms and ammunition purchases.

Response: Concur. The ICE Office of Acquisition Management (OAQ) will train all contract specialists within the Mission Support Unit to report the appropriate funding agency in accordance with the Federal Acquisition Regulation subpart 4.603(c) and the Homeland Security Acquisition Manual subchapter 3004.603(b) to the General Services Administration FPDS-NG. OAQ will develop guidance for these contract specialists, and will post the information to the internal ICE acquisition portal to make the information readily available. In addition, OAQ will continue to hold monthly meetings with the contract specialists, which will include discussing the new guidance when issued to ensure awareness of the new process for reporting the funding agency within FPDS-NG. Estimated Completion Date: August 30, 2019.

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