

October 1992

# TAX SYSTEMS MODERNIZATION

## IRS' Use of Consultants to Do the TMAC Price/Technical Tradeoff Analysis



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United States  
General Accounting Office  
Washington, D.C. 20548

Information Management and  
Technology Division

B-250338

October 23, 1992

The Honorable John Glenn  
Chairman, Committee on  
Governmental Affairs  
United States Senate

Dear Mr. Chairman:

On April 28, 1992, you asked us to review the Internal Revenue Service's (IRS) use of outside consultants to conduct a second price/technical tradeoff analysis for the Treasury Multi-user Acquisition Contract (TMAC) procurement. This analysis was performed between November 1991 and February 1992, after the General Services Administration Board of Contract Appeals (GSBCA) ruled that an earlier tradeoff analysis done by IRS was inadequate. On October 1, 1992, we briefed your office on our findings; this report documents that briefing.

Specifically, you asked us to determine (1) the extent to which IRS identified and evaluated sources of expertise available within the government to do the analysis before contracting with the outside consultants, and whether these actions were consistent with the Federal Acquisition Regulation (FAR); (2) whether the analysis was conducted properly; and (3) the level of oversight and assistance that has been provided by the General Services Administration (GSA) to IRS on major Tax Systems Modernization (TSM) procurements after a Delegation of Procurement Authority (DPA) was issued by GSA.

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## Results in Brief

IRS' use of outside consultants to perform the price/technical tradeoff analysis was not inconsistent with the FAR. Although the FAR prohibits agencies from contracting for services that are readily available within the government, it does not require agencies to take any specific actions, such as a comprehensive review, to determine the availability of such services. The Assistant Commissioner (Procurement) chose to use outside consultants to do the analysis because he believed (1) the consultants could complete it more quickly than in-house sources and thereby avoid additional delay in awarding TMAC, and (2) the credibility of the analysis would be enhanced if a new team and new methodology were used in its preparation. While IRS did not conduct a review to determine the availability of expertise in IRS or other agencies before contracting for the consultants' services, IRS officials said that they could not have done the

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analysis as quickly as the consultants. However, IRS has taken steps to make greater use of in-house expertise on future procurements that may involve price/technical tradeoffs.

The price/technical tradeoff analysis employed a methodology that appears reasonable. This opinion is based on our own limited review of the analysis, the opinion of the GSBICA, and the views of GSA and Office of Management and Budget (OMB), two other agencies familiar with the analysis.

Before 1990, GSA's post-DPA oversight of TSM procurements was limited. However, in February 1990 GSA established a post-delegation review and tracking process that requires agencies to submit reports and provide briefings on the status and progress of their acquisition efforts. IRS is furnishing GSA the information it requires. Also, GSA furnishes technical assistance upon request. IRS has requested GSA's assistance on two of its TSM procurements and on several other TSM projects.

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## Background

TMAC is a 1-year contract, with annual renewal options for up to 6 years, to provide up to 3,200 minicomputers, 50,000 workstations, printers, networking hardware and software, an integrated office automation system, and computer maintenance and other services to support the \$8 billion modernization program.

IRS awarded TMAC to AT&T in July 1991 for \$1.4 billion. In awarding the contract, the agency selected the vendor that it believed offered the technically superior proposal, but one which was priced between \$500 million and \$700 million more than competing proposals from IBM and Lockheed. These two vendors protested the award, and in September 1991, GSBICA ruled that the price/technical tradeoff analysis was flawed and that IRS had not demonstrated that AT&T's technical advantage justified a price premium of more than \$500 million.

The GSBICA directed IRS to (1) prepare a suitable price/technical tradeoff analysis and either confirm the previous award or make a new selection or (2) amend the requests for proposals to provide a clear statement of its intention to emphasize technical features over cost to the degree it believed necessary. In November 1991, IRS began the preparation of an analysis and contracted with three outside consultants to assist in this effort. The total cost of these contracts was about \$453,000. In March 1992,

IRS confirmed the award to AT&T. The award was again protested by IBM and Lockheed. In June 1992, that protest was denied by GSBGA.

## IRS' Use of Outside Consultants Not Inconsistent With FAR

The FAR requires that, before contracting for professional and technical advice, agencies determine if the expertise is readily available within the government. However, the FAR does not require agencies to take any specific actions, such as conducting a comprehensive review, to determine the availability of expertise within the government. IRS did not do a comprehensive review to determine the availability of expertise before contracting with outside consultants. IRS decided to use consultants because it believed that they could do the analysis without causing a further delay in the procurement and could obtain more credible results.

FAR (48 CFR 37.202 (c) (5)) states that agencies shall not contract for advisory and assistance services to obtain professional or technical advice that is readily available within the agency or another federal agency. The FAR, however, does not define the phrase "readily available," and provides no guidance on what agencies must do to determine if expertise is readily available within the government. In addition, there are no specific requirements for either contacting other federal agencies or for performing a comprehensive review of the availability of technical expertise.

After the GSBGA decision in September 1991 upholding the protest, the Assistant Commissioner (Procurement) and other IRS officials met to discuss ways to ensure that a price/technical tradeoff analysis would be performed adequately. The Assistant Commissioner (Procurement) decided to use outside consultants because he believed (1) the analysis could be completed faster than if it were done in-house and (2) the credibility of the analysis would be enhanced if outside consultants were used in its preparation. According to GSA's Deputy Commissioner, Office of Federal Information Resources Management, IRS was not required to seek formal GSA approval of the consultants' contracts because they did not meet the agency's criteria for requiring such approval. For automated data processing (ADP) contracts there is a \$250,000 threshold above which approval must be granted; for non-ADP contracts there is no requirement for GSA approval. This work was not part of the TMAC acquisition. He told us, however, that the IRS Assistant Commissioner (Procurement) had telephoned him regarding IRS' decision to use outside consultants and that he had agreed with the decision.

TMAC Program Office officials said that no formal review was conducted to determine the availability of expertise to do the analysis within IRS. They said that agency personnel might have been able to perform the analysis, but the process of identifying who had the technical, economic, and statistical skills required to perform a successful analysis would have been time consuming, resulting in an additional delay to the TMAC procurement. Conversely, the consultants informed IRS they had these skills and were available to start work immediately. Time was a factor for IRS because the TMAC procurement, which was critically important to the TSM program, was already 20 months behind schedule. In addition, the Assistant Commissioner (Procurement) said that he believed the credibility of the analysis would be enhanced if a different team and approach were used in its preparation. IRS procurement officials said that they did not contact other federal agencies to determine if they had the expertise necessary to do a price/technical tradeoff analysis before making the decision to hire outside consultants.

Officials of GSA's Office of Federal Systems Integration and Management (FEDSIM) said that FEDSIM might have been able to do the work required for a successful analysis. However, because IRS did not request that FEDSIM perform the analysis, they were unwilling to offer an opinion on whether the work could have been completed in accordance with IRS' requirements. With respect to other federal agencies, the Administrator for Procurement Policy at OMB stated that he did not know the extent to which other federal agencies had the expertise required to do a successful price/technical tradeoff analysis such as that employed in TMAC. However, he added that he had not seen the type of methodology used for TMAC in an analysis before. In this regard, contracting officials with the Navy's Information Technology Acquisitions Center contacted IRS to obtain information on the approach and methodology IRS was using in the analysis. Navy officials told us that they had never seen a price/technical tradeoff analysis such as that employed in TMAC and described the methodology used in the analysis by IRS as a new technique.

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## Second Price/Technical Tradeoff Methodology Appears Reasonable

The price/technical tradeoff analysis employed a methodology that appears reasonable. This opinion is based on our limited review of the analysis and the views of GSBGA and others familiar with the analysis.

Our review of the analysis included a determination of the reasonableness of its methodology, its completeness, and whether its conclusions

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appeared to be based on that methodology. We did not perform a detailed review to determine the correctness of the analysis.

The methodology used in the analysis focused on identifying “discriminators,” or significant areas of differences between the proposals, and analyzing the impact of these differences on IRS’ operations. GSBGA evaluated the analysis and in June 1992 concluded that, based on the evidence provided in the analysis, IRS’ decision to award TMAC to AT&T was reasonable. The Board’s opinion stated that the selection was consistent with the solicitation and was the most advantageous to the government, price and other factors considered. Generally, the Board agreed with how the analysis was conducted.

Other agencies familiar with the analysis also had favorable views. The Administrator for Federal Procurement Policy at OMB said that IRS briefed him on the analysis and that, on the basis of that briefing, he believed it to be very thorough. An official from GSA’s Office of Information Resources Management Policy said that he also had been briefed on the analysis and believed that IRS had, through the analysis, adequately supported its selection of AT&T. In August 1992, GSA’s Interagency Committee on Information Resources Management sponsored a seminar for federal procurement officials, vendors, and other interested parties in which the methodology used in the analysis was presented and discussed as an example of a successful price/technical tradeoff analysis.

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## GSA Providing Oversight and Assistance to IRS on TSM Procurements After the Delegation of Procurement Authority

Under the Brooks Act (Public Law 89-306), GSA may delegate ADP procurement authority to agencies. Issuing a delegation does not end GSA’s authority over a procurement, since the GSA Administrator may conduct further reviews of a procurement and may revoke a delegation after it is issued.

Before 1990, GSA’s oversight of TSM procurements after the issuance of DPAS was limited. Since then, GSA has introduced mechanisms to provide for a greater degree of oversight. As a result, IRS now regularly provides information to GSA on all major TSM procurements. At IRS’ request, GSA also has provided technical assistance on several TSM projects.

Before February 1990, GSA did not have formal procedures for monitoring the progress of procurements after it had granted a DPA. In that month, GSA instituted new procedures for reviewing Agency Procurement Requests (APR), issuing DPAS, and tracking the progress of procurements after a DPA

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has been granted. Under GSA's new procedures, procurements are separated into three types based on cost, visibility, and risk factors. The type determines the level of review the APR receives and the level of GSA's monitoring of the procurement after the DPA is granted.

Type III procurements require the highest level of oversight. These generally include procurements over \$100 million and other procurements that are considered high risk or Priority System Procurements.<sup>1</sup> Oversight of Type III procurements includes comprehensive reviews by GSA of procurement documents, a review of the agency's past acquisition history, personnel qualifications, and meetings with agency officials during the APR review process. Prior to release of the solicitation, it is reviewed and approved by GSA. After the DPA is granted, GSA reviews the progress of these procurements by requiring that the agency submit a report every 6 months on the progress made toward contract award, a brief summary highlighting any significant areas of restrictive specifications in the solicitation, and documentation that justifies the restrictive specifications. In addition, GSA requires post-bid briefings within 30 days after vendor proposals are received so it can review the status of the procurement, any vendors' concerns regarding the procurement, and the agency's response to those concerns. Pre-award briefings are also required to ensure complete compliance with the delegation. Lastly, annual reports are required after the contract is awarded to the vendor.

Type I and II procurements require a less detailed level of oversight than Type III procurements. Type I procurements are competitive procurements totaling less than \$50 million and sole-source procurements of less than \$5 million. Type II procurements are competitive procurements exceeding \$50 million, sole-source procurements that exceed \$5 million, procurements with a history of significant problems, and procurements not otherwise categorized as Type III. After the DPA is granted, GSA tracks the progress of Type I and Type II procurements by requiring that agencies provide GSA with reports every 6 months on the progress of the procurement, and a report when the contract is awarded.

Our examination of 14 major TSM procurements, each over \$5 million (see table 1), indicates that 6 were selected by GSA as Type III procurements and were therefore subject to comprehensive review and oversight

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<sup>1</sup>Priority System Procurements are acquisitions that exceed \$50 million and support an agency's major information system initiative.

procedures.<sup>2</sup> Of the remaining eight procurements, four were initiated before GSA implemented its new oversight procedures and were not designated as a particular type because GSA believed they were too far along in the acquisition cycle. All four of these procurements have since been awarded. One of the eight is subject to Type II procurement oversight, two did not require DPAs from GSA because they were for commercial automated data processing support services,<sup>3</sup> and one did not involve correspondence or meetings between GSA and the Department of the Treasury because IRS procured the equipment through an interagency agreement with the Navy, to which the DPA was granted.

**Table 1: Oversight and Assistance Provided on Major TSM Procurements After Delegation of Procurement Authority**

Type	TSM <sup>a</sup> Procurement	DPA Date	Level of Oversight	Assist Requested
III	CHEXS	12/87	Review began 10/90	No
III	CSM/MIA	4/92	Review	No
III	DOTTS	4/90	Review	No
III	DPS	11/90	Review	Yes
III	SCRIPS	4/89	Review began 6/90	No
III	SCSS	6/91	Review	No
II	FFRDC	5/91	Tracking	No
Pre '90	TMAC	11/87	Tracking began 6/91	No
Pre '90	DMAC-II	12/85	Tracking began 3/90	No
Pre '90	ICS	1/87	Tracking began 7/90	Yes
Pre '90	3XDASD	2/89	Tracking began 6/90	No
NA	ADPSS	<sup>b</sup>	None	No
NA	ISC	<sup>b</sup>	None	No
NA	DB Machines	<sup>c</sup>	None	No

<sup>a</sup>See appendix I for descriptions of TSM procurements.

<sup>b</sup>GSA DPA was not required because procurement was for commercial ADP support services.

<sup>c</sup>GSA DPA was granted to Navy, however, the Air Force is the Navy's agent in the conduct of this procurement.

For six of these procurements, the DPA was issued before February 1990, the implementation date of GSA's new oversight procedures. As a result, GSA's oversight of these procurements did not span the entire period after the DPA was granted. For example, the DPA for the TMAC procurement was

<sup>2</sup>Of these six, two were granted DPAs prior to February 1990, but were later selected for comprehensive reviews because GSA considered them vital to mission accomplishment.

<sup>3</sup>Before April 1991, the Federal Information Resources Management Regulations (FIRMR) did not require agencies to obtain a DPA from GSA to procure such services.

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dated November 20, 1987, but GSA did not conduct any post-delegation oversight of the procurement until shortly before contract award on July 15, 1991, when, according to a GSA official, GSA became aware that IRS intended to award the contract to a vendor whose offer was priced significantly higher than other offers. At that time, GSA requested a pre-award briefing from IRS.

Since the new procedures were implemented in 1990, IRS has been furnishing GSA with the procurement information it requires. We did not conduct an assessment of how GSA is using this information to oversee TSM procurements. In the past we have reported problems with GSA's oversight of procurements.<sup>4</sup> Since that report was issued, GSA has implemented changes to enhance its oversight operations, including increasing its staff size and establishing a database system to track the progress of procurements after the delegation has been granted. We have not assessed the effectiveness of these changes.

In addition to its oversight responsibilities, GSA provides technical assistance upon request to federal agencies through FEDSIM. GSA does not require that agencies request technical assistance from FEDSIM. IRS requested and FEDSIM provided IRS assistance on 2 of the 14 major TSM procurements included in our review of major TSM procurements. FEDSIM has also provided assistance for several other TSM projects in the last 5 years. FEDSIM officials stated, however, that IRS never requested assistance on the TMAC price/technical tradeoff analysis or any other aspect of the TMAC procurement.

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## Implications for Future Procurements

The TMAC solicitation provided for awarding a contract under the "best value" method, which allows agencies to select proposals for award on the basis of providing the best value to the government, rather than cost alone. Factors that may be considered other than cost include technical superiority; better maintenance, logistics, and support; and more effective user interfaces. The best value method of awarding contracts has been controversial because procurements such as TMAC have been awarded to vendors whose solutions were priced substantially higher than those of their competitors.

The use of the best value method of awarding contracts necessitates that agencies be prepared and have the expertise to analyze large price and

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<sup>4</sup>ADP Procurements: GSA Needs to Improve Its Review Process to Enhance Its ADP Oversight (GAO/IMTEC-92-7, Oct. 28, 1991).

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technical differences among offers so that the offer that represents the best value to the government can be determined. As we pointed out in our March 1992 report on TMAC, IRS was not properly prepared to do a price/technical tradeoff analysis.<sup>5</sup> Specifically, the TMAC source selection plan did not contain guidance to the Source Evaluation Board on the methodologies and criteria to be used in comparing technical features and prices to determine the offer that represented the best value to the government. Subsequently, the Board prepared the first TMAC price/technical tradeoff analysis that did not adequately justify the award to AT&T.

Within the next 2 years, IRS plans to use the best value method to award more large TSM contracts, including contracts for the Document Processing System and the Service Center Support System. According to the IRS Assistant Commissioner (Procurement), IRS learned a number of lessons from the TMAC experience, including the need for properly planning price/technical tradeoff analyses. He stated that the source selection plan for the Document Processing System is now being revised to include guidelines for conducting a price/technical tradeoff analysis. In addition, the IRS Assistant Commissioner (Procurement) told us that IRS has hired personnel with the expertise needed to conduct this type of analysis. He said, however, that while IRS plans to conduct future price/technical analyses primarily with in-house resources, the help of outside consultants may be employed on a case-by-case basis.

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## Conclusions

Although IRS' decision to use outside consultants to prepare the second price/technical tradeoff analysis for TMAC appears reasonable and not inconsistent with the FAR, the FAR guidance is not specific as to what is required to determine whether expertise is readily available within the government.

The TMAC experience underscores the need for IRS to properly plan procurements and to ensure the availability of the expertise to conduct them successfully. This is especially true for best value procurements that may involve sophisticated analyses and judgments of the relative value of technical and cost features.

IRS' plans to award additional procurements using the best value method make it imperative that the lessons learned from TMAC be carried forward.

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<sup>5</sup>Tax Systems Modernization: IRS Could Have Avoided Protests of Major Computer Procurement (GAO/IMTEC-92-27, Mar. 13, 1992).

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IRS' efforts to include guidance in source selection plans and to have people with the requisite expertise are steps in the right direction.

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## Scope and Methodology

To determine whether the use of outside consultants to prepare the price/technical tradeoff analysis for TMAC was consistent with the FAR, we analyzed relevant federal regulations and IRS documents, including contracts with consultants, justifications, minutes of meetings, and correspondence. We met with IRS' Assistant Commissioner (Procurement), Deputy Assistant Commissioner (Procurement), and officials from the TMAC Program Office, and held discussions with managers in GSA's Office of Federal Information Resources Management and Office of Information Resources Management Policy to determine the steps taken in IRS' decision to use outside consultants. In addition, we interviewed the Director, FEDSIM, and OMB and Navy procurement officials to determine the availability of external expertise to perform the analysis.

We did a limited review of the TMAC price/technical tradeoff analysis to determine if the methodology used seemed logical and complete, and whether the conclusions reached appeared to be based on that methodology. We interviewed representatives from federal agencies and outside consultants with knowledge of the analysis to gather their opinions about the quality and uniqueness of the analysis that was performed. We did not, however, verify the accuracy and validity of the data used in the analysis. In our opinion, to do so would have required several months of additional audit effort. In light of the findings from our limited review and the views of others familiar with the analysis, we believe further work was not warranted.

To determine the level of oversight and assistance provided by GSA on TSM procurements, we collected and analyzed pertinent GSA procedures and Treasury and GSA files on the correspondence between GSA and Treasury after delegation of procurement authority on major TSM procurements.

We performed our work at the Department of the Treasury, GSA, and IRS headquarters in Washington, D.C., as well as IRS offices in Falls Church, Virginia. The audit work was conducted between July and September 1992 in accordance with generally accepted government auditing standards.

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We did not obtain written comments on this report. However, we briefed IRS officials, including the Chief Information Officer and the Assistant

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Commissioner (Procurement), on the results of our work. These officials generally agreed with the facts and conclusions as presented in this report. We also discussed the contents of this report with GSA officials, and have incorporated their comments as appropriate.

As arranged with your office, unless you publicly announce its contents earlier, we plan no further distribution of this report until 30 days from the date of this letter. At that time we will send copies to the Secretary of the Treasury; the Commissioner of Internal Revenue; the Commissioner of the General Services Administration; the Director, Office of Management and Budget; and interested congressional committees. Copies will also be made available to others upon request. Should you have any questions about this report, please contact me at (202) 512-6418. Major contributors are listed in appendix II.

Sincerely yours,



Howard G. Rhile  
Director, General Government  
Information Systems

# Tax Systems Modernization: Major Acquisitions

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## Automated Data Processing Support Services (ADPSS)

ADPSS is a multiyear services contract to provide support for software development, systems analysis, and design.

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## Air Force Contract Vehicle for Database Machines (DB Machines)

The Air Force Contract Vehicle will provide database machines for the Martinsburg, West Virginia, Computing Center (MCC); the Detroit Computing Center (DCC); and the service centers. <sup>1</sup> The MCC database machine will be used for the nationwide Employee Plans Master File, entity research, and program development. DB machines at DCC will be used for Currency Transaction Report processing and program development. Four systems (two for each center) are designated for MCC and DCC, along with subsequent upgrades. Ten additional systems are optional for the service centers. The acquisition is being conducted by the Air Force.

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## Check Handling Enhancements and Expert System (CHEXS)

CHEXS was designed to replace the current remittance processing equipment in the service centers with a modern image-based system for processing remittances (checks, money orders, etc.) and associated vouchers. The procurement was cancelled in March 1992.

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## Corporate Files On-Line Direct Access Storage Device (DASD) Acquisition (Triple Density DASD Purchase)

This purchase will increase the ADP storage capacity at MCC and DCC.

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## Corporate System Modernization/Mirror Imaging Acquisition (CSM/MIA) (Phase I)

This is a hardware replacement acquisition that will supply MCC and DCC with the resources to sustain current tax and administrative systems through the year 2000. The acquisition will include processors and peripheral hardware, data storage, terminals, communications devices, and automated development and testing support tools.

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## Department of the Treasury Telecommunications Systems (DOTTS)

The DOTTS project is to provide local telecommunications procurement vehicles for all IRS locations outside the Washington, D.C., area. DOTTS is a 10-year, indefinite delivery/indefinite quantity contract that is being awarded by Treasury as a series of separate regional contracts.

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<sup>1</sup>A database machine is a special-purpose computer that is designed to provide exceptionally fast performance when processing very large databases.

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**Departmental  
Microcomputer Acquisition  
Contract (DMAC-II)**

The DMAC-II award includes laser printers, image workstations, and security equipment (encryption and authentication devices). The equipment will support case processing at the service centers, district offices, posts of duty, MCC, DCC, and the National Office. DMAC-II is to support the workstation acquisition requirements in the early years of the modernization. This acquisition was conducted by the Treasury Department but is being administered by IRS.

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**Document Processing  
System (DPS)**

DPS will upgrade the process in which IRS receives, processes, stores, and retrieves the millions of documents it is sent each year. DPS will, to the extent possible, make full use of image processing technology instead of continuing its current dependence on paper.

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**Federally Funded Research  
and Development Center  
(FFRDC)**

An FFRDC will be established to assist IRS with certain aspects of the modernization. It will be used to study and assess new and emerging technologies through research and experimentation, including the establishment of prototype systems; provide unbiased assessments of design and strategies; review acquisition plans; and assist in evaluations.

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**Integrated Collection  
System (ICS)**

ICS will replace the mainframe computers and associated peripherals used in the current collection system, which is known as the Automated Collection System. The contract provides for the acquisition of 11 IBM 3090 mainframes and an option for 10 more. In addition, the contract provides for up to 5,000 PS/2 computers and 10,000 portable computers. The contract will also provide for a prototype of ICS.

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**Integration Support  
Contract (ISC)**

ISC will acquire support services needed to translate the systems architecture for TSM into specific systems, subsystems, and interfaces, and will perform systems engineering analyses for those systems.

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**Service Center  
Recognition/Image  
Processing System  
(SCRIPS)**

SCRIPS will replace existing Optical Character Reader systems, which process federal tax deposits, information return program documents, Forms 1040EZ, and Forms 941, with technologically advanced hardware and software. SCRIPS is intended to provide a stepping-stone to DPS in terms of imaging technology.

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**Appendix I  
Tax Systems Modernization: Major  
Acquisitions**

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**Service Center Support  
System (SCSS)**

SCSS will provide equipment for the service centers. Equipment to be acquired will include processors and peripheral hardware, data storage, production laser printers, non-image terminal communications, and encryption devices. SCSS will support most planned service center operations.

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**Treasury Multi-User  
Acquisition Contract  
(TMAC)**

TMAC is a Treasury-wide requirements contract. The contract covers processors, data storage, laser printers, image workstations, and security equipment. Equipment will be acquired for case processing at the service centers, district offices, posts of duty, MCC, and DCC.

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