GAO	United States General Accounting Office Briefing Report to the Chairman, Subcommittee on General Services, Federalism, and the District of Columbia, Committee on Governmental Affairs, U.S. Senate
November 1989	INSPECTORS GENERAL

Fraud Hotline Operations



RESTRICTED——Not to be released outside the General Accounting Office unless specifically approved by the Office of Congressional Relations.

047036/139970

GAO/AFMD-90-26BR

GAO

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

Accounting and Financial Management Division

B-237226-1

November 13, 1989

The Honorable Jim Sasser Chairman, Subcommittee on General Services, Federalism, and the District of Columbia Committee on Governmental Affairs United States Senate

Dear Mr. Chairman:

In response to your April 3, 1989, letter, we are providing you with the results of our review of the federal government's fraud hotlines. Our report summarizes information presented in our August 28, 1989, briefing to your office. Specifically, this report addresses your request to review hotline policies and procedures for receiving calls, which included obtaining information on the accessibility of hotlines to federal workers and the general public, and the backgrounds and training provided fraud hotline staff. In addition, as requested, we obtained information and views on the possibility of creating a central point of contact for all reports of federal fraud, waste, and abuse.

BACKGROUND

The Inspector General Act of 1978 (Public Law 95-452) states that Inspectors General (IG) may receive and investigate employee complaints of fraud, waste, and abuse. During the 10 years since passage of the IG Act, fraud hotlines have been established in inspector general offices and other executive agencies for the purpose of receiving allegations of fraud, waste, abuse, and mismanagement within their own agencies. In addition, shortly after this act was implemented, the General Accounting Office (GAO) established a nationwide, toll-free hotline to combat fraud, waste, and abuse in the federal government. Additional fraud hotlines are being planned or implemented at other agencies covered by the Inspector General Act Amendments of 1988 (Public Law 100-504). The President's Council on Integrity and Efficiency (PCIE), whose membership is made up largely of the presidentially appointed IGs, reports annually to the President on the results of calls to the fraud hotlines.

RESULTS IN BRIEF

Our review found that the fraud hotlines are generally operating well in terms of accessibility, advertising, and staffing. All 25 hotlines we tested for accessibility were answered and identified themselves as the location to report allegations of fraud in the agency. These hotlines are staffed by personnel experienced in hotline operations, as well as experienced in conducting audits or investigations in most cases. The hotline staffs also receive periodic formal training to supplement their onthe-job experience. Further, each IG office advertises its hotline to the audiences it believes are most likely to provide substantive allegations. Generally, agencies target federal employees as their principal audience, using methods such as posters and listings in agency phone directories. Some also target program beneficiaries.

We found some areas in which hotlines could be better promoted and be made more accessible to potential callers. We believe listing hotline numbers in the government pages of local telephone directories nationwide could be a good method for increasing accessibility to individuals who know of fraud, waste, abuse, and mismanagement in federal programs. In addition, six agencies do not currently have available toll-free "800" numbers for callers outside the Washington, D.C., area. Implementation of toll-free numbers in some of these agencies could make the hotlines more accessible to callers outside the local area.

Also, further efforts could be made to promote the fraud hotlines to particular audiences, such as government contractor employees. Finally, our test calls to agencies' general information operators indicated that operators at 6 of the 25 agencies tested were unable to provide the correct hotline number. These agencies could better assist callers who are unfamiliar with the agency or do not know the hotline number by assuring that the general operators can provide the hotline number.

We found no compelling reason for centralizing hotline operations. We believe, and hotline officials and IGs with whom we spoke concur, that it is not clearly evident that a centralized hotline system would improve the effectiveness of operations of the existing system of fraud hotlines as a means of receiving reports of fraud, waste, abuse, and mismanagement. Through discussions with IGs and hotline staff, we found that it is desirable that staff answering the hotlines work in the agencies and be familiar with the

issues and programs that are subjects of the allegations. In addition, some IGs cited the concern that the use of a central point for receipt of allegations would unnecessarily delay agencies' receipt and handling of allegations by adding an additional step in the process.

OBJECTIVES, SCOPE, AND METHODOLOGY

The objectives of this review were to (1) review hotline policies and procedures for receiving calls, which included obtaining information on the accessibility of hotlines to federal workers and the general public and the backgrounds and training provided fraud hotline staff, and (2) obtain information and views on the possibility of creating a central point of contact for all reports of federal fraud, waste, and abuse.

To assess the operations of fraud hotlines, we obtained information on accessibility, advertising and staffing of 25 fraud hotlines. While many more hotlines exist within the federal government,¹ we focused on the hotlines of the 24 IGs appointed by the President and the Office of the Special Counsel, an agency established to protect federal employees alleging waste, fraud, and abuse. The PCIE included it in its published list of federal fraud hotlines. (Appendix V lists the hotlines included in our review.)

With regard to accessibility of the hotlines, we identified all published numbers for each of the 25 fraud hotlines and tested the accessibility of each published number (local Washington, D.C. area, toll-free "800" and/or the federal government's internal telephone system numbers) during normal business hours, lunch hours, and after business hours. For purposes of testing, we determined that a fraud hotline's accessibility was acceptable if, for the fraud hotline number published, the call was answered and

¹Additional hotlines exist within the federal government to respond to both fraud and other purposes. They include, for example, the Department of Energy's hotline, which receives information regarding nuclear events, and the National Aeronautics and Space Administration's hotline, which receives allegations regarding space flights and safety violations.

identified--either by a person or a recording--as a fraud hotline. We also called each agencies' general information number to determine whether the operator could provide us the fraud hotline number(s).

We compared agencies' fraud hotline policies and procedures and interviewed fraud hotline officials to determine the background and training of fraud hotline staff and whether there is a need to standardize policies among agencies for receiving calls. In these interviews, we also obtained specifics about each hotline's operation, such as hours of operation, advertising, and costs.

We interviewed fraud hotline officials for all 25 agencies, and six IGs active in the PCIE, to discuss the feasibility of creating a central point of contact for all reports of fraud, waste and abuse, and to identify alternative means to make fraud hotlines more accessible to federal employees and the public. We also discussed some alternatives with telecommunications experts from American Telephone & Telegraph, MCI Communications, Inc. and Microlog, Inc.

We conducted our review from April 1989 through August 1989 in accordance with generally accepted government auditing standards. The views of hotline officials, selected IGs, and the Vice Chair of the PCIE were sought during the course of our work and are incorporated where appropriate. In addition, we discussed the results of our review and our recommendations with the Vice Chair of the PCIE, and incorporated his comments where appropriate.

RECOMMENDATIONS

We recommend that the PCIE improve accessibility of the hotlines by encouraging its members to

- -- list their hotline numbers in the government section of local phone directories nationwide;
- -- ensure that agencies'general information operators are able to provide the fraud hotline numbers to interested parties;
- -- consider using toll-free hotline numbers, where not already used, for callers outside the local Washington, D.C., area; and
- -- expand advertising in the contractor community.

The Vice Chair of the PCIE agreed with the results and recommendations contained in this report and advised us that the PCIE will evaluate means to implement the recommendations.

- - - - -

Appendixes I through III provide additional details on hotline accessibility, staff backgrounds and training, and issues regarding centralization. Appendix IV provides examples of advertisements used by four fraud hotlines, and appendix V lists the agencies included in our review and their hotline telephone numbers.

As agreed 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 Directors of the Office of Management and Budget and the Office of Special Counsel, the Chair and Vice Chair of the PCIE, and each presidentially appointed inspector general, and we will make copies available to others upon request. This report was prepared under the direction of John J. Adair, Director, Audit Oversight and Policy, who may be reached on 275-9359 if you or your staff have any questions. Major contributors are listed in appendix VI.

Sincerely yours,

Donald H. Chapin Assistant Comptroller General

Contents

		Page
LETTER		1
APPENDIXES		
I	ACCESSIBILITY OF FRAUD HOTLINES	8
II	STAFFING OF FRAUD HOTLINES	12
III	ISSUES REGARDING CENTRALIZATION OF FRAUD HOTLINES	16
IV	EXAMPLES OF ADVERTISING USED BY FRAUD HOTLINES	19
v	HOTLINE NUMBERS OF AGENCIES REVIEWED	23
VI	MAJOR CONTRIBUTORS TO THIS REPORT	25
	ABBREVIATIONS	
GAO	General Accounting Office	
IG	Inspector General	

- 0IG Office of Inspector General
- PCIE President's Council on Integrity and Efficiency

ACCESSIBILITY OF FRAUD HOTLINES

CURRENT ACCESSIBILITY:

- -- HOTLINES AT 25 AGENCIES
- -- SIX AGENCIES DO NOT HAVE TOLL-FREE NUMBERS
- -- HOTLINES ANSWERED DURING AND AFTER BUSINESS HOURS
- -- SIX AGENCIES' GENERAL OPERATORS COULD NOT PROVIDE HOTLINE NUMBER
- --- ADVERTISED TO FEDERAL EMPLOYEES AND PROGRAM BENEFICIARIES, SOME GOVERNMENT CONTRACTORS
- -- LITTLE ADVERTISING TO GENERAL PUBLIC
- -- HOTLINES NOT LISTED IN LOCAL TELEPHONE DIRECTORIES

ACCESSIBILITY OF FRAUD HOTLINES

FRAUD HOTLINES ARE ACCESSIBLE BUT IMPROVEMENTS CAN BE MADE

All the 24 presidentially appointed inspector general offices, including new offices which were established following 1988 amendments to the IG Act, operate fraud hotline telephones that enable individuals to report allegations of fraud, waste, and mismanagement. In addition, the Office of the Special Counsel, whose mission it is to protect federal employees making allegations of federal fraud, waste, and mismanagement, operates a hotline. The PCIE's Fiscal Year 1988 Report to the President also identified the Federal Bureau of Investigation, the Office of Management and Budget, and the Office of Government Ethics as having hotlines. However, these three agencies, in fact, do not currently operate fraud hotlines.

The fraud hotlines have local numbers that are accessible toll-free in the Washington, D.C., area. In addition, 19 of the 25 agencies operate "800" numbers that are toll-free when calling from elsewhere in the United States.² Some agencies, such as the Department of State, the United States Information Agency, and the Agency for International Development, do not use "800" numbers because their employees are mainly overseas and have other channels, such as cables, to communicate with the inspector general's office.

By expanding the use of "800" numbers, we believe some other agencies might improve the accessibility of their hotlines to individuals who would know about possible wrongdoing that could warrant an inspector general inquiry. For example, the Department of Housing and Urban Development might benefit if persons aware of misappropriations of public housing funds had access to an "800" number in the inspector general's office. Other agencies which might benefit from "800" numbers include the Small Business Administration and the Office of Personnel Management. These agencies indicated that, at present, they do not believe an "800" line would be cost beneficial. Specific reasons cited include the fact that the limited number of calls currently received does not justify the expense, or the likelihood that the hotline would be inappropriately used as an information line. However, telecommunications experts told us that the cost to maintain an

²The Railroad Retirement Board, located in Chicago, Illinois, has available a toll-free local hotline number in the Chicago area, and also operates an "800" number for calls originating outside Chicago.

APPENDIX I

"800" line is minimal, with the only fluctuating cost being the long distance charges for individual calls. Thus, the costs would be in proportion to the number of calls an agency received per year and, therefore, most likely small for agencies with few calls.

We tested each of the 25 hotlines to determine their accessibility during business hours, lunch hours, and nonbusiness hours. Twenty-two of the 25 are accessible to callers 24 hours a day. They generally rely on assigned hotline staff during business hours and use recorded messages during non-business hours and when the staff are unavailable during business hours. Three of the hotlines operate only during agency business hours and do not have an after-hours recorded message.³ Our test calls to the local Washington, D.C., hotline numbers and the "800" numbers, for those agencies with them, were all answered and identified as the location to report fraud for the agency.⁴

We had mixed results from our test calls to the 25 agencies' general information operators to determine if they knew the hotline numbers. Six were unable to provide the correct numbers. We believe that general operators could greatly assist callers who wish to report allegations of fraud, waste, and abuse by providing the hotline number to callers unfamiliar with the agency fraud hotline or who do not know its number.

AGENCIES TARGET ADVERTISING PRIMARILY TO FEDERAL EMPLOYEES

The 25 hotlines that we reviewed focused their advertising predominantly on federal employees. Hotline officials we spoke with consider employees to be the most likely source of

⁴For the Railroad Retirement Board, the local hotline number tested was the local number in the Chicago, Illinois, area.

³The Office of the Special Counsel does not consider it necessary to maintain a 24-hour hotline since its purpose is to protect federal employees making allegations. The Department of Justice, which established its hotline in July 1989, plans to make an after-hours recorded message service available in the near future. In addition, the Office of Personnel Management had an after-hours recording for several years. However, it received very few calls and no substantive allegations, and therefore discontinued the service. Since it is now a statutory IG, however, it plans to take a more active stance and re-implement a recording service in the near future.

substantive allegations since they work with and should be more familiar with federal programs. The primary forms of advertising used by agencies include posters hung in agency facilities, listings of the hotline numbers in agency phone directories, and advertising in the IGs semi-annual reports (see appendix IV). Other methods, used to varying degrees, include brochures on fraud, waste, and abuse in the federal workplace, listing of fraud hotline numbers on employee pay stubs, and discussions of fraud prevention during employee orientation seminars.

The Departments of Health and Human Services and Agriculture, which administer social programs, also target advertising to program beneficiaries. The Department of Health and Human Services, for example, provides posters to social security offices nationally and places advertisements in periodicals familiar to medicaid/medicare recipients. The Department of Agriculture prints the hotline number in each booklet of food stamps.

In addition, the Department of Defense requires contractors receiving over \$5 million in defense contracts to either establish a fraud hotline or advertise the Department's hotline number. Defense hotline officials found contractors to be an excellent source of fraud allegations. They provide advertising of its hotline to contractors in the form of posters and pamphlets as well as audio-visual presentations. The National Aeronautics and Space Administration also provides posters advertising its hotline to contractors. Since other agencies, such as the General Services Administration, also rely on contractors, we suggest those agencies which use contractors, might also benefit from targeting advertising toward the contractor community.

Agencies with fraud hotlines do not actively target advertising to the public. We reviewed local phone directories in eight major U.S. cities and found that federal fraud hotline numbers are listed for only two agencies in one city. While the opinions of hotline officials and selected IGs we spoke with vary regarding the value of advertising to the public, all support listing major federal hotline numbers in local phone directories nationwide. Listing numbers could serve to increase accessibility of hotline numbers to citizens who know of fraud, waste, and abuse in federal programs. APPENDIX II

APPENDIX II

STAFFING OF FRAUD HOTLINES

HOTLINES APPEAR TO BE APPROPRIATELY STAFFED BASED ON THE WIDE VARIATIONS AMONG AGENCIES IN

-- THE VOLUME OF CALLS RECEIVED PER STAFF MEMBER AND

-- THE COMPLEXITY OF ALLEGATIONS RELATIVE TO STAFFS' TRAINING AND BACKGROUND

SIZE AND BACKGROUNDS OF HOTLINE STAFF VARY CONSIDERABLY AMONG AGENCIES

STAFF ARE EXPERIENCED IN HOTLINE OPERATIONS

MOST HAVE PRIOR INVESTIGATIVE, AUDIT, OR PROGRAM EXPERIENCE

STAFF RECEIVE FORMAL TRAINING TO SUPPLEMENT ON-THE-JOB EXPERIENCE

STAFFING OF FRAUD HOTLINES

While the number and backgrounds of fraud hotline staff vary, agencies appear to staff their hotlines appropriately based on our review of the number and type of calls received and the background and training of the assigned staff. The volume of calls and the complexity of allegations among agencies vary greatly. Agencies appear to staff their hotlines to accommodate these disparities, which we believe is appropriate and reasonable. All hotline staff are experienced in hotline operations and most have prior experience in investigative, audit, or specific program areas. In addition, hotline staff receive periodic formal training to supplement on-the-job and prior experience.

For the 25 agencies that we reviewed, the number of staff assigned to hotline duties varies from no separate assigned staff to a staff of 17 which serve on a rotational basis. However, over half of the agencies rely on a single person either on a full-time or part-time basis. Fraud hotline officials and IGs we spoke with indicated that staffing levels are often based on the number and complexity of calls received, and variations are to be expected. The size of the staffs appears consistent with the volume of calls each agency receives. For example, Defense's staff of 15 received over 10,000 calls in fiscal year 1988. In contrast, the Agency for International Development, which has no full-time staff, but assigns an investigator to calls as they are received, had four calls in fiscal year 1988. Those agencies with few calls believe that staffing a hotline full-time would not be cost beneficial.

Many of the hotline officials emphasized the importance of the staffs' background to the success of the hotline operation. They consider the ability to elicit sufficient, appropriate information through effective interviewing skills and an understanding of the agency's programs to be the most important skills hotline personnel can have. The majority of hotline officials believe fraud hotlines should be staffed by criminal investigators who are trained to recognize and ask the right questions to obtain substantive information on allegations. The remainder believe, however, that staff with strong backgrounds in agency program requirements and training in audit, interviewing, and investigative techniques can be as effective in recognizing and screening potential allegations as criminal investigators.

Of the staff employed by the 25 hotlines in our review, almost two-thirds are criminal investigators, and the remainder are management or program analysts. The grade levels of fraud hotline staff also vary, with the largest number of hotline operators at the GS-13 level. Where there is not a criminal investigator actively assigned to the hotline, supervisors with investigative experience actively participate in screening and processing hotline calls. Almost all hotline staff have several years prior experience working within their agency or other federal agencies in an audit or investigative capacity. As a result, they are familiar with agency programs as well as techniques for screening hotline calls.

All 25 agencies rely on on-the-job training in addition to hotline staffs' prior experience. Furthermore, most agencies provide formal training in investigative, audit, and program areas to supplement on-the-job experience. For example, a third of the agencies having staff with strong investigative or audit skills also provide training in agency program requirements. Conversely, another third with personnel who have strong program backgrounds also provide hotline staff with investigative training. In addition, as a result of a 1987 PCIE study which recommended better training for hotline staff, a group of hotline officials designed a course. The course, which was made available in 1988 and 1989, focused on providing basic hotline skills and discussions of issues common to all agencies' hotline operations. The course has been attended by staff from over half of the 25 agencies in our review. At present, the group plans to continue making similar courses available on an annual basis.

ISSUES REGARDING CENTRALIZATION OF FRAUD HOTLINES

NO COMPELLING REASON FOR CENTRALIZATION

ALTERNATIVES CONSIDERED FOR CENTRALIZATION INCLUDE:

- -- DISBANDING EXISTING HOTLINES TO FORM SINGLE CENTRAL HOTLINE
 - DRAWBACKS: DIFFICULT TO OBTAIN STAFF KNOWLEDGBABLE IN ALL PROGRAMS

QUESTIONABLE WHO WOULD FINANCE AND MANAGE CENTRAL HOTLINE

-- COMBINING EXISTING HOTLINES ALONG FUNCTIONAL LINES

DRAWBACKS: DUPLICATES EXISTING HOTLINES

SCOPE OF AN AGENCY'S CALLS BROADER THAN ONE FUNCTIONAL AREA

- -- ESTABLISHING A CENTRALIZED COMPUTER-ASSISTED CENTRAL SWITCHBOARD
 - DRAWBACK: GENERAL OPERATORS MAY LACK NECESSARY PROGRAM KNOWLEDGE FOR DIRECTING CALLS

ISSUES REGARDING CENTRALIZATION OF FRAUD HOTLINES

We were asked to consider alternatives for creating a central point of contact for all reports of federal fraud, waste, and abuse. The concept of centralization of the hotlines involves establishing a single toll-free fraud hotline number which would be accessible to both federal employees and the public. Centralization could facilitate national advertising of the hotline as well as centralize the receipt of hotline calls in one location. In the course of discussing centralization with hotline officials and IGs, three alternatives evolved. The three alternatives include disbanding existing hotlines to form a central hotline, combining existing hotlines along functional lines, or creating a centralized computer-assisted switchboard to direct calls to individual agencies.

We found no compelling reason for centralizing hotline operations. Through discussions with IGs and hotline staff, we found that it is desirable that staff answering the hotlines work in the agencies and be familiar with the issues and programs that are subjects of the allegations. In addition, some IGs expressed the concern that the use of a central point for receipt of allegations would unnecessarily delay agencies' receipt and handling of allegations by adding an additional step in the process. We believe, and hotline officials and IGs with whom we spoke concur, that it is not clearly evident that a centralized hotline system would improve the effectiveness of operations of the existing system of fraud hotlines as a means of receiving reports of fraud, waste, abuse, and mismanagement.

In the course of our review, we discussed the three alternatives for creating a centralized hotline with hotline officials from 25 agencies and 6 IGs. Specific concerns for each of the three alternatives we considered are discussed below.

One alternative we considered would be to disband existing agency hotlines and create a central fraud hotline, using a single toll-free number. Under this alternative, the central hotline staff would both receive and screen incoming calls, similar to what is currently done by individual agencies. The information obtained from the calls would be forwarded to agency IG offices to investigate.

The biggest drawback IGs and fraud hotline officials cited was the difficulty in obtaining staff sufficiently knowledgeable in all agencies' programs to recognize potential allegations and properly screen calls. They indicated that each program has unique requirements and what may be a potential allegation about one program may not be for another. Since callers may not always be

APPENDIX III

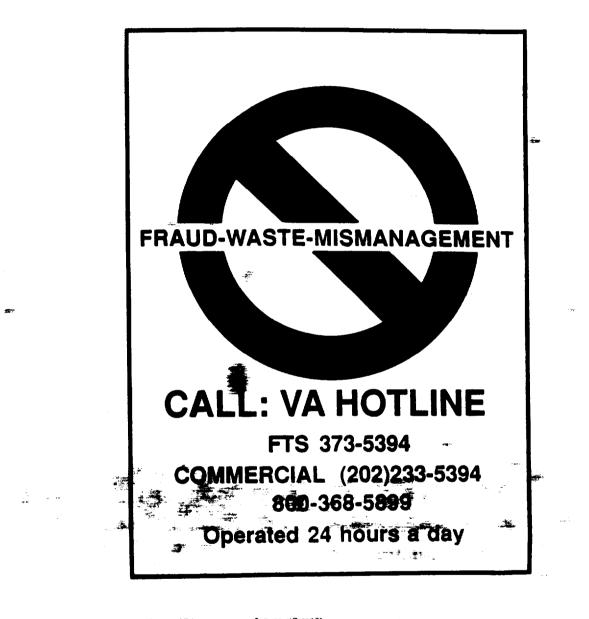
able to articulate their concerns, it becomes incumbent on the fraud hotline staff answering the call to be sufficiently knowledgeable about the programs to discern whether a substantive allegation exists. In addition, the IGs with whom we spoke felt it would be difficult to decide who would manage the central hotline and how it would be financed. One IG proposed that an individual existing hotline be expanded to cover all other agencies, but other IGs said they would continue their own hotlines even if this were done.

The second alternative we considered involves combining existing agency hotlines along functional lines. For example, a single hotline could be established for hotline calls which deal primarily with fraud in the procurement and contract issue area (for example, for the Departments of Defense and Energy, the National Aeronautics and Space Administration, and the General Services Administration). A single agency could operate the functional line and bill the other agencies based on an established scale.

IGs with whom we spoke believe the scope of calls to individual hotlines is much broader than one functional area. They indicated that they would want to continue to operate their own hotlines to accommodate all program areas, even if functional hotlines were established. As a result, this alternative would only serve to duplicate existing hotlines and may also confuse callers as to which hotline to contact.

The third alternative considered involves the establishment of a computer-assisted central switchboard to direct incoming calls from a single toll-free number to the individual agency fraud hotlines already in existence. Under this alternative, a single number could be advertized nationwide even though the existing hotlines would continue to operate separately. We discussed the approach with experts in the telecommunications field who indicated that the technology exists to accomplish this alternative. This alternative appears to be the easiest to implement because it would be less disruptive to existing hotline operations. However, officials with whom we spoke voiced concerns that a general operator with little program knowledge may not be able to determine the agency to which the call should be forwarded.

EXAMPLES OF ADVERTISING USED BY FRAUD HOTLINES



Department of Veterane Affairs Office of Inspector General Washington DC 20420

Semannual Report 21 October 1, 1968–March 31, 1969 RCS 50–0568 May 1969

Source: Veterans Administration--Office of the Inspector General semi-annual report





Source: Environmental Protection Agency's semi-annual report to the President (March 1988)



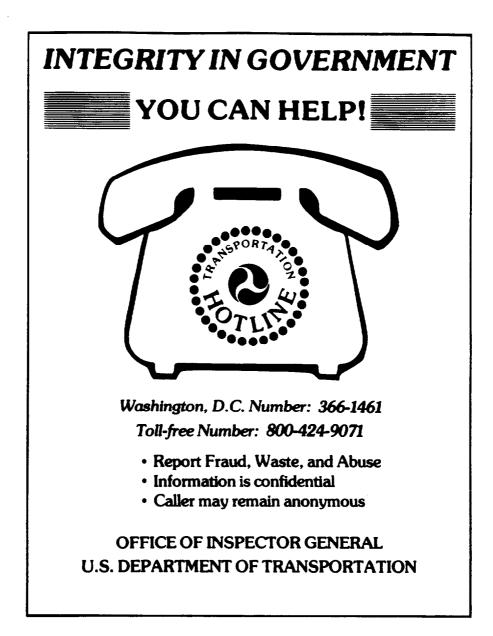
Report Waste, Fraud & Mismanagement

TO THE UNITED STATES DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

HOTLINE 202-647-3320

OR WRITE TO: THE UNITED STATES DEPARTMENT OF STATE P.O. BOX 19392 WASHINGTON, D.C. 20036-9392

Source: Department of State--Office of the Inspector General



Source: Department of Transportation--Office of the Inspector General

HOTLINE NUMBERS OF AGENCIES REVIEWED

1.	Department of Agriculture	(202) 472-1388 (800) 424-9121
2.	Agency for International Development	(202) 875-4999
3.	Department of Commerce	(202) 377-2495 (800) 424-5197
4.	Department of Defense	(202) 693-5080 (800) 424-9098
5.	Department of Education	(202) 755-2770 (800) 647-8733
6.	Department of Energy	(202) 586-4073 (800) 541-1625
7.	Environmental Protection Agency	(202) 382-4977 (800) 424-4000
8.	General Services Administration	(202) 566-1780 (800) 424-5210
9.	Department of Health and Human Services	(301) 965-5953 (800) 368-5779
10.	Department of Housing and Urban Development	(202) 472-4200
11.	Department of Interior	(202) 343-2424 (800) 424-5081
12.	Department of Justice	(202) 633-3435 (800) 869-4499
13.	Department of Labor	(202) 357-0227 (800) 424-5409
14.	National Aeronautics and Space Administration	(202) 755-3402 (800) 424-9183
15.	Office of Personnel Management	(202) 632-4423

(continued)

APPENDIX V

APPENDIX V

16.	Office of the Special Counsel		653-9125 872-9855
17.	Railroad Retirement Board	(312) (800)	751-4336 772-4258
18.	Small Business Administration	(202)	653-7557
19.	Department of State	(202)	647-3320
20.	Department of Transportation		366-1461 424-9071
21.	Department of Treasury		566-7901 826-0407
22.	United States Information Agency	(202)	485-8202
23.	Veterans Administration	(202) (800)	233-5394 368-5899
24.	Federal Emergency Management Agency	(800)	245-5554
25.	Nuclear Regulatory Commission	(202) (800)	492-7301 426-8096

 \hat{x}

MAJOR CONTRIBUTORS TO THIS REPORT

ACCOUNTING AND FINANCIAL MANAGEMENT DIVISION, WASHINGTON, D.C.

Rex Simmons, Assistant Director, Audit Oversight and Policy Issues, (202) 275-9356 Kimberley A. Caprio, Evaluator-in-Charge Warren Martin, Evaluator Brenda L. Wahl, Evaluator

(911645)

,

Requests for copies of GAO reports should be sent to:

U.S. General Accounting Office Post Office Box 6015 Gaithersburg, Maryland 20877

Telephone 202-275-6241

The first five copies of each report are free. Additional copies are \$2.00 each.

There is a 25% discount on orders for 100 or more copies mailed to a single address.

Orders must be prepaid by cash or by check or money order made out to the Superintendent of Documents.



5

η.

8ĝ

. 1

 \hat{q}_{i}