

GAO

Report to the Chairman, Committee on
Agriculture, Nutrition and Forestry,
U.S. Senate

September 2009

SCHOOL MEAL PROGRAMS

Improved Reviews,
Federal Guidance, and
Data Collection
Needed to Address
Counting and Claiming
Errors



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Highlights

Highlights of [GAO-09-814](#), a report to the Chairman, Committee on Agriculture, Nutrition and Forestry, U.S. Senate

Why GAO Did This Study

In fiscal year 2008, the National School Lunch Program and School Breakfast Program provided meals to 30.9 million and 10.5 million children, respectively. Recently, the U.S. Department of Agriculture (USDA) issued the first estimate of improper payments due to meal counting and claiming errors in these programs, which was approximately \$860 million (8.6 percent of federal program reimbursements) in school year 2005-2006. These errors include: (1) cashier errors, such as those made in determining if a meal meets the federal menu planning and nutrition requirements (meal counting), and (2) aggregation errors made when officials count and total meals for federal reimbursement (meal claiming). GAO was asked to review (1) actions taken by states and school food authorities (SFA) to identify and address meal counting and claiming errors; and (2) actions taken by USDA to help states and SFAs identify and address meal counting and claiming errors. GAO's steps included analyzing data on state administrative reviews of SFAs; surveying all states; conducting site visits; and interviewing federal, state, and SFA officials.

What GAO Recommends

GAO recommends that the Secretary of Agriculture modify the requirements for state and SFA reviews and improve federal guidance and data collection. USDA agreed with GAO's recommendations.

View [GAO-09-814](#) or [key components](#). For more information, contact Kay Brown at (202) 512-7215 or brownke@gao.gov.

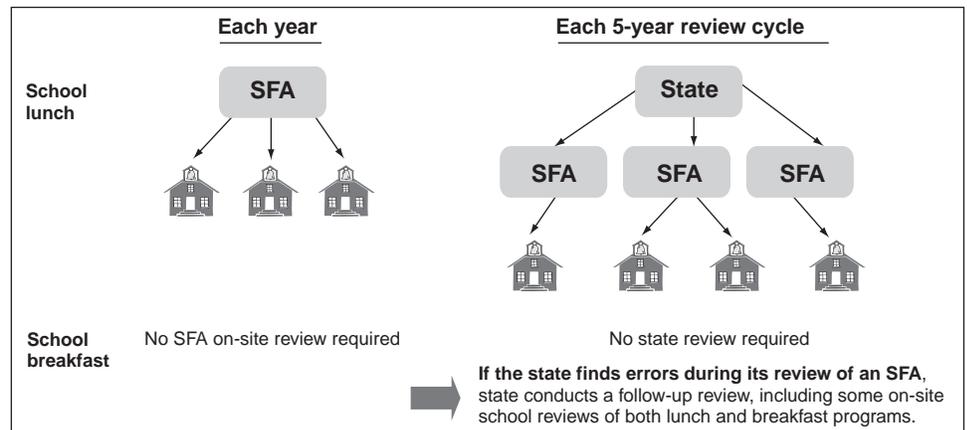
SCHOOL MEAL PROGRAMS

Improved Reviews, Federal Guidance, and Data Collection Needed to Address Counting and Claiming Errors

What GAO Found

Although states and SFAs conduct program integrity reviews of the school meal programs, gaps in federal requirements for these reviews limit their effectiveness at identifying meal counting and claiming errors. States and SFAs are generally not required to review the School Breakfast Program, and 21 states reported through GAO's survey that they do not review the breakfast program. However, USDA estimates that the percentage of meal counting and claiming errors is higher in the breakfast program than the lunch program. Further, some states reported that SFA reviews of the meal programs are ineffective at identifying and reducing errors, which may be due, in part, to the self-assessment design of these reviews. When state and SFA reviews identify errors, meal counting and claiming errors persist. For example, in several SFAs that GAO visited, the same errors were identified during consecutive reviews. States and SFAs identified multiple factors that hinder efforts to address these errors, such as staff turnover, inadequate training, and school policies that complicate meal service.

Federally Required Reviews of Counting and Claiming in Meal Programs



Sources: GAO, Art Explosion (images).

USDA has taken some actions to improve state reviews of SFAs, but it has not directly focused on oversight of meal counting and claiming. USDA recently provided new review forms and nationwide training to strengthen state reviews and also simplified the application process for state grants to conduct additional reviews of SFAs. However, USDA has not targeted its oversight efforts to identify or address meal counting and claiming errors. For example, USDA regional offices' reviews of state administration of the school meal programs do not focus on these errors, and some regional officials could not provide information on the extent of these errors in the states they oversee. USDA also has not updated its meal counting and claiming manual since it was first issued in 1991. Further, while USDA collects annual data on findings from state reviews of SFAs, the agency has not used these data for oversight purposes or to assess risks associated with meal counting and claiming errors.

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Abbreviations

SFA	school food authority
FNS	Food and Nutrition Service
APEC	Access, Participation, Eligibility, and Certification Study
USDA	U.S. Department of Agriculture

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United States Government Accountability Office
Washington, DC 20548

September 9, 2009

The Honorable Tom Harkin
Chairman
Committee on Agriculture,
Nutrition and Forestry
United States Senate

Dear Mr. Chairman:

The National School Lunch Program and School Breakfast Program had a combined fiscal year 2008 budget of \$10.5 billion and provided lunches and breakfasts to more than 30.9 million and 10.5 million children, respectively. These programs are administered by the U.S. Department of Agriculture (USDA) through state agencies that, in turn, oversee local school food authorities (SFA). SFAs serve meals to children in schools and are responsible for fulfilling federal program requirements, such as accurately claiming meals for federal reimbursement and preparing meals that meet specific menu planning and nutritional requirements. To comply with federal requirements imposed by the Improper Payments Information Act of 2002, USDA released a study in 2007 estimating that \$860 million in improper payments (8.6 percent of federal program reimbursements) resulted from meal counting and claiming errors in the school meal programs during school year 2005-2006. These errors include: (1) cashier errors, such as those made in determining if a meal meets the federal menu planning and nutritional requirements (meal counting), and (2) aggregation errors made when officials count and total meals for reimbursement (meal claiming).

Because the USDA study was the first national study to document meal counting and claiming errors, there is now increased interest in how these errors are being addressed. The importance of taking action to reduce these errors and ensure that program funds are being used as effectively as possible may be particularly heightened if program participation continues to increase in the current economic environment. Based on your request, we conducted a study reviewing (1) state and SFA actions taken to identify and address meal counting and claiming errors, and (2) USDA actions taken to help states and SFAs identify and address meal counting and claiming errors.

To address these objectives, we reviewed relevant federal laws, regulations, and agency guidance, as well as federal data on states'

administrative reviews of the school lunch program. We also interviewed USDA Food and Nutrition Service (FNS) officials, both from headquarters and all seven of its regional offices, as FNS oversees the school meal programs. In addition, we used multiple methods to gather information on state and SFA actions. First, we administered a Web-based survey of state child nutrition program directors in all 50 states and the District of Columbia between February and March 2009,¹ to which all state directors responded. While we did not validate specific information that directors reported through our survey, we determined that the data were sufficiently reliable for the purposes of this report. Second, we conducted site visits to at least one state in six of the seven FNS regions.² States selected provided geographic variation and had both high levels of school meal errors found during state administrative reviews and relatively high percentages of students eligible for free and reduced price meals. We visited one state (California, Illinois, Massachusetts, Mississippi, and Texas) in five of the regions, and in the Mid Atlantic Region, we visited both Washington, D.C. and Maryland. During each site visit, we interviewed state-level child nutrition program directors, as well as officials from two to three SFAs that either had experienced significant meal counting and claiming errors or had systems in place that state officials considered to be effective at identifying and reducing such errors. For each SFA interviewed, we also reviewed recent state monitoring findings on meal counting and claiming errors and observed school meal procedures in one or more schools. We cannot generalize our findings beyond the SFAs we visited.

We conducted this performance audit from August 2008 through September 2009 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. See appendix I for additional information about our methodology.

¹In two states, the school meal programs are overseen by two different state entities; therefore, we surveyed both officials in those states, for a total of 53 child nutrition program directors.

²We chose not to visit a state in the Mountain Plains Region because those states, on average, had the lowest level of participation in the school meal programs.

Background

The school lunch and breakfast programs are overseen and administered by USDA through FNS, state agencies, and local SFAs. FNS sets nationwide eligibility and program administration criteria and provides reimbursements to states for each meal served that meets federal menu planning and nutrition requirements and is served to an eligible student. FNS also provides states with commodities based on the number of reimbursable lunches served. States have written agreements with SFAs to administer the meal programs, provide federal reimbursements to SFAs, and oversee SFA compliance with program requirements. SFAs—nonprofit entities responsible for local administration of the school meal programs—plan, prepare, and serve meals to students in schools.³

SFAs determine the price they charge for school meals, but some children are eligible to receive free or reduced price meals. Specifically, children are eligible for free meals if their families have incomes at or below 130 percent of the federal poverty guidelines and reduced price meals if their families have incomes between 130 and 185 percent of the federal poverty guidelines. SFAs can charge a maximum of \$0.40 for a reduced price lunch and \$0.30 for a reduced price breakfast. Children who are not eligible for free or reduced price meals pay the entire price charged by the SFA for the meal.

SFAs receive federal reimbursements for all meals served to eligible students that meet menu planning and nutritional requirements, regardless of whether children pay for the meals or receive them for free. To receive federal reimbursements for meals, SFAs coordinate with schools to process an individual household application for most children applying for the free and reduced price programs⁴ and verify eligibility for at least a sample of households that apply. SFAs also must keep daily track of meals provided. The amount of federal reimbursement that SFAs receive for each meal provided to a child is based on the eligibility category of the child and the meal program. (See table 1.)

³SFAs administer the meal programs in one or more schools.

⁴In some cases, SFAs are not required to process an application. For example, children from households that participate in the Supplemental Nutrition Assistance Program, Temporary Assistance for Needy Families, or Food Distribution Program on Indian Reservations are categorically eligible to receive free school meals and their families may not have to complete an application.

Table 1: Federal Reimbursement per Meal and Average Daily Participation in the National School Lunch and School Breakfast Programs, School Year 2008-2009

Eligibility category	Lunch program		Breakfast program	
	Federal reimbursement per meal ^a	Average children served per day ^b	Federal reimbursement per meal ^a	Average children served per day ^b
Free	\$2.57	15,900,000	\$1.40	8,100,000
Reduced price	2.17	3,100,000	1.10	1,100,000
Paid	0.24	11,300,000	0.25	2,000,000

Source: USDA.

^aThese are the basic cash reimbursement levels for school year 2008-2009. Higher federal reimbursement rates apply for Alaska and Hawaii, and for schools with high percentages of low-income students.

^bData for May 2009. Participation data in table are approximate.

To be eligible for federal reimbursement, meals served by SFAs must adhere to the Dietary Guidelines for Americans, which include limits on total fat and saturated fat and call for diets moderate in sodium. The meals must also meet standards for the recommended daily allowances of calories, as well as nutrients such as protein, calcium, iron, and vitamins A and C.⁵ There are five federally approved food- or nutrient-based menu planning approaches for school meals. For example, under the traditional food-based menu planning approach, SFAs must offer five food items from four food components—meat/meat alternate, vegetables or fruits, grains/breads, and milk—for a lunch to qualify as reimbursable. SFAs choose the specific foods served and how they are prepared and presented. Under the nutrient standard menu planning approach, SFAs use a computer-based menu planning system that uses approved software to automatically analyze the specific nutrient content of planned menu items.

Oversight and Monitoring in the School Meal Programs

USDA policies and regulations establish an oversight and monitoring framework for school meal programs to help ensure accurate meal counting and claiming. (See fig. 1.) Specifically, regulations require data on meals served that qualify for federal reimbursement to be recorded at the point of service in schools and reported from SFAs to states, and states to

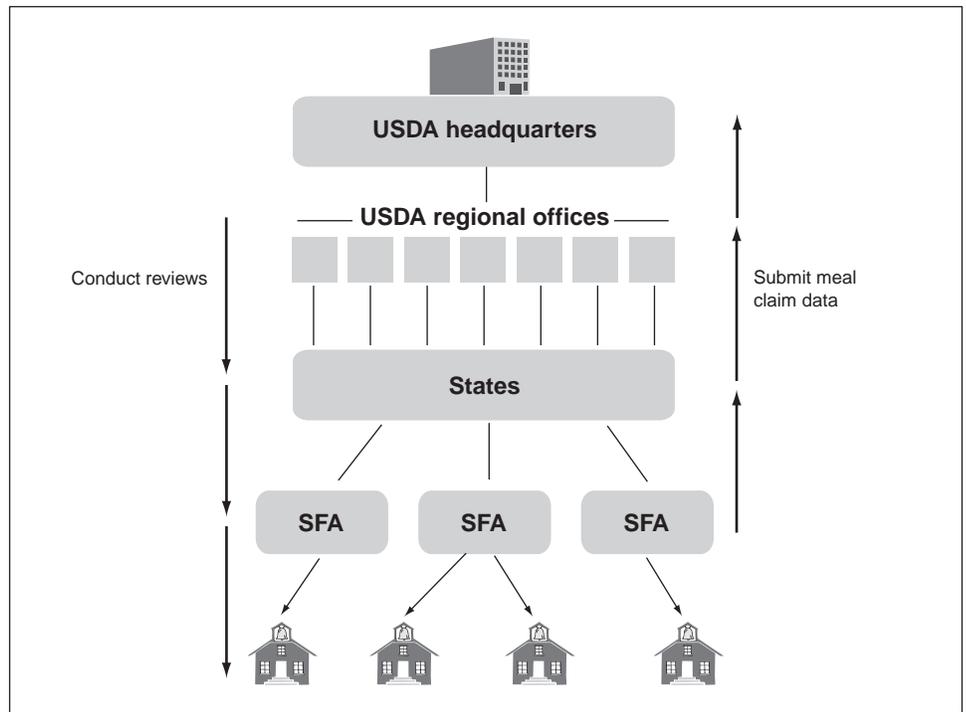
⁵Compliance with the standards is determined by averaging the nutritional content of the meals offered over a school week.

FNS. Both SFAs and states are required to regularly check meal counts to assess their reliability and reconcile any incorrect counts before submitting meal claim data for federal reimbursement. Federal regulations also require FNS, state agencies, and SFAs to conduct reviews of the school meal programs. FNS regions must conduct management evaluations of each state's administration of the school meal programs and share evaluation findings with the state.⁶ Through the coordinated review effort, states are required to conduct reviews of each SFA's administration of the lunch program at least once during each 5-year review cycle⁷ and share review findings with the SFA and FNS. At the local level, SFAs are required to conduct annual on-site reviews of the meal counting and claiming procedures in each school participating in the lunch program.

⁶Beginning with fiscal year 2009, each FNS region conducts state risk assessments to determine those that will receive a management evaluation in the current year. Previously, each region was required to conduct a management evaluation of all of its states within a 3-year cycle. According to FNS officials, each management evaluation report is also shared with and reviewed by FNS headquarters staff.

⁷State reviews cover the full scope of SFA administration of the lunch program, including procedures related to certifying children as eligible for free and reduced price meals, meal counting and claiming, and monitoring schools.

Figure 1: Oversight and Monitoring Requirements for School Meal Programs



Sources: GAO, Art Explosion (images).

The school meal programs' oversight and monitoring requirements are part of their internal controls, which are an integral component of management. Internal control is not one event, but a series of actions and activities that occur on an ongoing basis. Effective internal controls include creating an organizational culture that promotes accountability and the reduction of error, analyzing program operations to identify areas that present the risk of error, making policy and program changes to address the identified risks, and monitoring the results and communicating the lessons learned to support further improvement.⁸

⁸For more information on internal control, see GAO, *Standards for Internal Control in the Federal Government*, [GAO/AIMD-00-21.3](#) (Washington, D.C.: November 1999).

School Meal Counting and Claiming Errors

To comply with the Improper Payments Information Act of 2002,⁹ in November 2007 USDA released the “Access, Participation, Eligibility, and Certification Study” (APEC),¹⁰ which provided the first national measure of improper payments in the school meal programs.¹¹ APEC estimated that approximately \$860 million in improper payments occurred in the school lunch and breakfast programs due to meal counting and claiming errors during school year 2005-2006.¹² Meal counting, or cashier, errors occur when

- a student’s specific meal selection does not meet the menu planning and nutritional requirements of a reimbursable meal,
- the SFA’s planned meal components do not meet the menu planning and nutritional requirements of a reimbursable meal, or
- a cashier incorrectly records the student’s categorical eligibility (i.e., free, reduced price, or paid).

Meal claiming, or aggregation, errors generally occur because data on meals served are compiled and totaled by several different entities before they are submitted to FNS as a meal claim for reimbursement. Specifically, aggregation errors occur when

- the daily meal count totals from the school cafeteria cashiers or points of sale are not summed correctly,

⁹Pub. L. No. 107-300, 116 Stat. 2350 (Nov. 26, 2002).

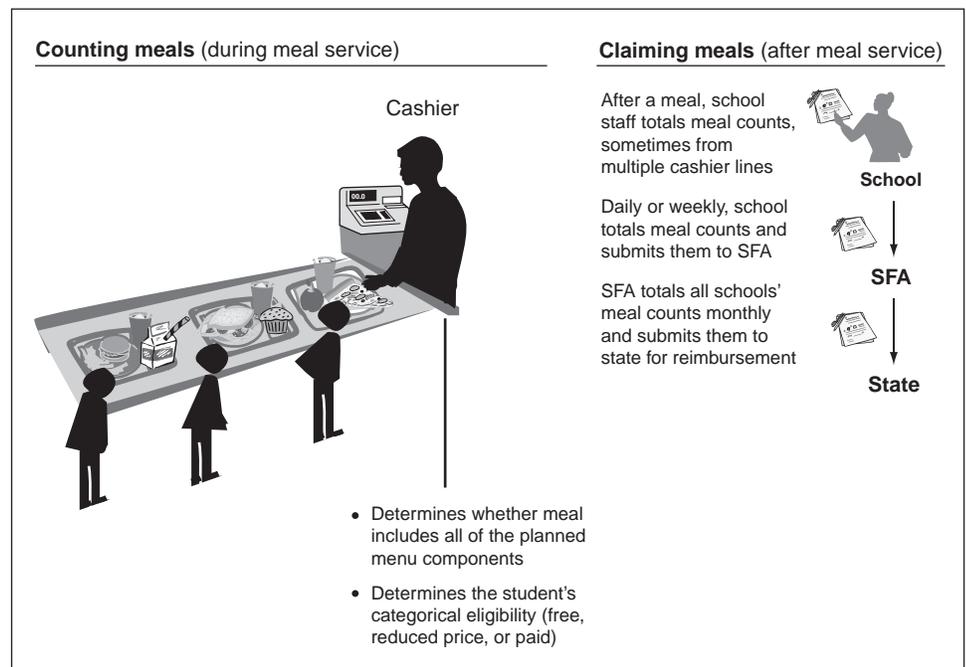
¹⁰USDA, FNS, Office of Research, Nutrition and Analysis, “NSLP/SBP Access, Participation, Eligibility, and Certification Study – Erroneous Payments in the NSLP and SBP, Vol. I: Study Findings,” by Michael Ponza, et al. Project Officer: John R. Endahl (Alexandria, Va.: 2007).

¹¹The Improper Payments Information Act defines an improper payment as any payment that should not have been made or was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements.

¹²This estimate includes both overpayments in which the SFA receives more in federal reimbursements than it should, as well as underpayments in which the SFA receives less in federal reimbursements than it should. Because the method used to calculate improper payments in APEC did not eliminate offsetting errors that might occur, such as an overpayment and underpayment to the same SFA, this estimate should be considered the maximum amount of improper payments due to meal counting and claiming errors.

- school meal count totals are incorrectly reported to or recorded by the SFA, or
- school meal count totals are incorrectly reported from the SFA to the state.

Figure 2: School Meal Service Process and Potential Points of Error in the Meal Counting and Claiming Process



Sources: GAO, Art Explosion (images).

Note: Actions taken before meal service may also cause meal counting errors. Specifically, errors occur when the SFA's planned meal components do not meet the menu planning and nutritional requirements of a reimbursable meal.

APEC found that a substantial source of meal counting and claiming errors were cashier errors, particularly for the breakfast program. Concerning aggregation, APEC found that school to SFA meal count reports were the most likely to be erroneous. (See table 2.) However, when this type of aggregation error occurred, APEC found it was typically the case that SFA-reported meal counts were larger than those reported by the school, which resulted in overpayments to the SFA. APEC found that both cashier errors and aggregation errors between the school and SFA were concentrated in a small number of schools that had high error rates.

Table 2: APEC Estimates of Improper Payments Resulting from Meal Counting and Claiming Errors, during School Year 2005-2006

(Dollars in millions)

	Lunch program		Breakfast program	
	Federal dollars	Percentage of federal funds	Federal dollars	Percentage of federal funds
Total federal program reimbursements	\$8,060	100	\$1,940	100
Total meal counting & claiming improper payments (gross)	555	6.9	306	15.8
• Cashier/counting error	248	3.1	189	9.8
• Aggregation/claiming error	307	3.8	117	6.0
• School points of sale to school total	26	<1	5	<1
• School to SFA	163	2	77	4
• SFA to state	118	1.5	35	1.8

Source: GAO analysis of APEC data.

In addition to estimating meal counting and claiming errors, APEC also estimated that approximately \$940 million in improper payments occurred in the school meal programs due to certification errors during school year 2005-2006. Certification error occurs when students are certified to receive a level of free or reduced price meal benefits for which they are not eligible or are erroneously denied benefits for which they are eligible.

Prior to APEC, the USDA Inspector General's office conducted reviews of the school meal programs in various school districts nationwide from 2002 to 2007. These reviews often found meal counting and claiming errors in the districts, which resulted in overpayments of federal funds. The reviews also frequently cited deficiencies in internal controls, such as omitted edit checks on meal claims and missing records of meals served, as causes of erroneous meal claims. (For more information on the reports reviewed, see app. I.)

States and SFAs Conduct Reviews, but Meal Counting and Claiming Errors Persist

Gaps in State and SFA Review Requirements Limit Their Effectiveness

Although states conduct program integrity reviews of the meal programs, oversight of the breakfast program is limited. Through the coordinated review effort,¹³ states are required to assess meal counting and claiming procedures used in schools when they review each SFA's administration of the lunch program during the 5-year review cycle. However, only select schools in each SFA are reviewed.¹⁴ While all states reported through our survey that they conduct these reviews, 21 states reported that they do not include the breakfast program in reviews. Although APEC estimated that the percentage of errors in the breakfast program was more than double the percentage of errors in the lunch program, states are not required to review this program (see fig. 3). States, however, are required to review the School Breakfast Program during follow-up reviews.¹⁵ Further, states that include the breakfast program in their reviews do not always

¹³The coordinated review effort for state administrative reviews of the school lunch program was implemented in 1992. At a minimum, states must conduct an administrative review of each SFA providing the lunch program in the state once during each 5-year coordinated review cycle provided that each SFA is reviewed at least once every 6 years. The current 5-year review cycle extends from July 1, 2008, to June 30, 2013.

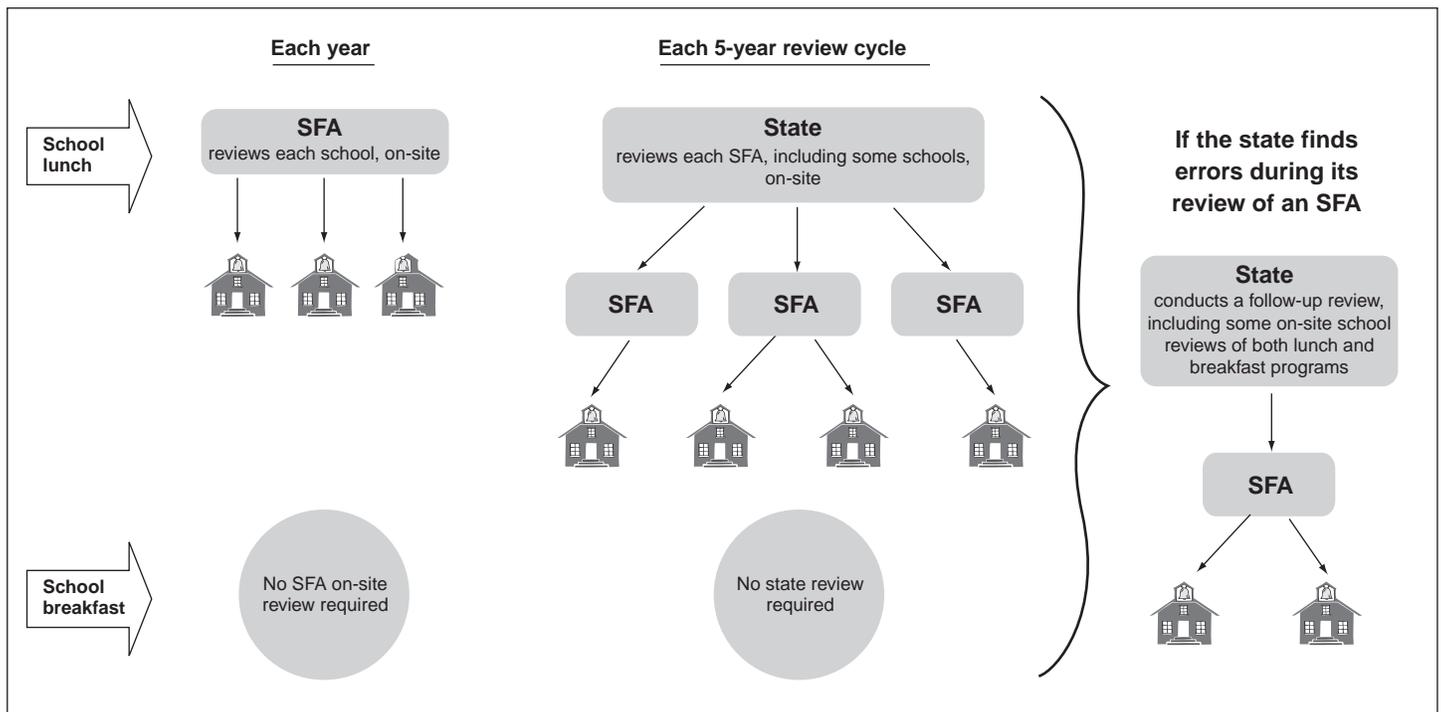
¹⁴As part of each review, the state is required to conduct a minimum number of on-site reviews of the SFA's schools to assess meal counting and claiming procedures. States select schools receiving on-site reviews based on several criteria, including the number of schools in the SFA.

¹⁵If an SFA's critical area violations of lunch program requirements exceed federally defined thresholds, the state may be required to conduct a follow-up review. Specifically, states are required to conduct follow-up reviews of all large school SFAs (those with enrollments of 40,000 children or more) and at least 25 percent of small school SFAs with violations that exceed these thresholds.

In addition, federal regulations for the School Breakfast Program direct states to provide program assistance, in part by providing personnel to monitor performance and visit participating schools to ensure compliance with program regulations. However, the regulations do not specify how to conduct these activities. In contrast, regulations for the National School Lunch Program provide specific monitoring requirements through the coordinated review effort.

systematically review that program. For example, officials in one state reported that they review the breakfast program whenever the administrative review of the SFA will take more than 1 day.

Figure 3: Federally Required Reviews of Counting and Claiming Procedures in the School Meal Programs



Sources: GAO, Art Explosion (images).

Some state officials also reported concerns about the extent to which required SFA on-site reviews effectively identify meal counting and claiming errors. Specifically, SFAs evaluate whether schools' counting and claiming procedures comply with program requirements during their annual reviews of schools.¹⁶ However, like state reviews, SFAs are not required to review the breakfast program (see fig. 3). Nine states reported through our survey that SFA reviews were slightly or not at all effective in identifying and reducing meal counting and claiming errors. An additional 21 states reported that these reviews were moderately effective at

¹⁶For schools found to have errors, SFAs are required to assess corrective actions and conduct follow-up reviews within 45 days to ensure compliance issues have been sufficiently addressed.

achieving this goal. Although almost all states reported that they provide support to SFAs on completing annual on-site reviews, such as providing a form to document reviews, states also reported some factors that impede the quality of these reviews. For example, 20 states reported through our survey that some SFA reviewers lack the knowledge necessary to properly evaluate the program or consider on-site reviews to be a paperwork exercise instead of a monitoring tool.¹⁷

SFA on-site reviews are designed as self-assessments, and a few states reported through our survey that it is difficult for SFAs to review their own schools in an objective manner. At one large SFA we visited that serves over 100 schools, SFA reviews of schools were conducted, but the reviewers did not identify an issue causing erroneous meal claims that was identified in the state review completed shortly thereafter. The state determined that the resulting erroneous meal claims found during its reviews of the SFA totaled over \$150,000. Officials from a small SFA we visited that serves six schools said they believe their on-site reviews are effective at identifying errors, but they also acknowledged that the problems identified through the most recent state administrative review had not been found during their on-site reviews. Specifically, the state review found that this SFA had submitted erroneous meal claims resulting in its receipt of a \$6,200 overpayment of federal program funds. The “Standards for Internal Control in the Federal Government” states that key duties or responsibilities should be divided among different people to reduce the risk of error. However, the evidence obtained from some of the SFAs we visited suggests the self-assessment design of on-site reviews may be limiting their effectiveness.

Multiple Factors Contribute to Persistent Meal Counting and Claiming Errors

When state and SFA reviews identify meal counting and claiming errors, these problems are not always resolved. Several of the SFAs we visited had the same errors identified during consecutive state and SFA reviews. During successive reviews in two of the SFAs we visited, cashiers were counting meals that did not meet federal requirements to be reimbursable.

¹⁷In a separate review of meal counting and claiming by food service management companies working with SFAs to administer the school meal programs, we similarly found that some state officials questioned the effectiveness of SFA annual on-site reviews either because the reviewers were not qualified to conduct them effectively or because the reviewers did not view the annual on-site review as a monitoring opportunity. For this review, we interviewed officials from 19 states in the Mid-Atlantic, Midwest, and Northeast regions. See GAO, *Meal Counting and Claiming by Food Service Management Companies in the School Meal Programs*, [GAO-09-156R](#) (Washington, D.C.: Jan. 30, 2009).

For example, one SFA director found that three of the five cashiers in a school he was observing could not accurately identify the meal components that made up a reimbursable meal on the day of his on-site review, which was an error identified in the previous state administrative review. In two other SFAs, successive state reviews found claiming errors, which impacted the accuracy of meal claims. In all of these SFAs, after errors were found during the first review, corrective actions were prescribed that should have modified procedures to reduce errors.¹⁸ One SFA official told us that the repeat meal counting and claiming errors found in multiple state administrative reviews did not surprise him, as he had found similar errors during his annual on-site reviews, and the corrective actions his SFA took had been ineffective.

States and SFAs identified several factors that hinder efforts to address meal counting and claiming errors.

- **Staff turnover:** Nineteen states reported through our survey that staff turnover affects whether corrective actions permanently resolve errors. In addition, some state and SFA officials we interviewed told us that the frequency of SFA staff turnover results in a continued need to retrain staff on accurate procedures.
- **Competing demands:** Over 40 percent of states reported through our survey that competing demands for cafeteria staff greatly or moderately hinder efforts to address meal counting and claiming errors. During our site visits, several state officials told us that cafeteria staff sometimes fulfill additional roles in schools, such as bus drivers or school secretaries, which can affect their ability to focus on fulfilling meal program requirements and modifying procedures to address errors.
- **Inadequate training:** Some state and SFA officials said that inadequate training of SFA staff affects whether corrective actions resolve errors. While nearly all the SFAs we interviewed conduct training, some officials acknowledged that certain aspects of the school meal programs are sufficiently complicated that more training may be needed. Specifically, state administrative reviews of almost half the SFAs we visited found cafeteria staff incorrectly identifying reimbursable meals, and some state

¹⁸During administrative reviews, if states determine that SFAs have not complied with program requirements, they are required to prescribe corrective actions, such as training, technical assistance, or recalculation of data. SFAs are required to report to states when corrective actions are completed.

officials we interviewed told us that different types of menu planning approaches can make this difficult for cafeteria staff.¹⁹ In addition, officials from four SFAs we visited told us that adding options to menus can make it more difficult for staff to identify a reimbursable meal. While the five menu planning approaches offer SFAs flexibility and providing several menu options may appeal to students, both of these factors complicate cashier efforts to accurately count reimbursable meals.

- **Point of sale systems:** Some state and SFA officials we interviewed told us that the lack of an automated point of sale system in schools, through which cafeteria staff count meals served to children each day, hinders SFA efforts to address errors. Specifically, most state officials we interviewed indicated that having an automated point of sale system, or computer, for cashiers to identify children receiving meals, their eligibility for free or reduced price meals, and components on each child's tray reduces the likelihood of errors. However, some SFAs said that resource constraints had prohibited them from purchasing these automated systems. While these systems may help reduce counting and claiming errors, half of the state officials we interviewed indicated that point of sale systems can contribute to errors when staff are not properly trained on how to use the system or the system software is not properly set up or tested.
- **Specific school policies:** According to some SFA officials we interviewed, certain types of school policies can complicate cashier efforts to address meal counting problems. For example, some schools have policies that children will be served a meal regardless of their ability to pay. While such children receive a meal for free, they are not necessarily eligible for a free reimbursable meal based on family income. However, cashiers sometimes do not understand this distinction and count these as free reimbursable meals. Similarly, school policies that shorten school meal periods sometimes also contribute to cashier errors. A few state and SFA officials reported that while shorter meal periods increase academic instruction time, they also require cafeteria workers to provide meals to children more quickly, which can result in meal counting errors. In one review of an SFA we visited, the state reported that the rapid flow of students through the lunch lines was affecting the ability of cafeteria staff to assess whether all meals were complete.

¹⁹APEC found that schools using a food-based menu planning approach had higher levels of cashier error than those that used other approaches, such as a nutrient standard menu planning approach.

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- **Ineffective school support:** A lack of effective support from school staff was also reported by some SFAs as hindering efforts to permanently address meal counting and claiming errors. For example, one SFA official reported that a school official had changed the school's counting and claiming system without consulting the SFA, which caused related errors. Officials from another SFA reported that they now employ most of the cafeteria staff in their schools because of the difficulty in getting changes made to meal service when school administrators employ these staff.²⁰ During our site visits, we observed that the involvement of school staff, such as teachers, in meal service may affect errors. For example, in a few schools, meals served were counted by teachers in their classrooms instead of by staff in the cafeteria. In at least one of these schools, the counting procedure used by the teacher produced errors. In another school, a teacher provided all of her students' identification cards to the cashier to indicate the students were eating lunch, but not all of those students were present that day—a procedural error that had been cited on a previous state review of this school.

In addition, states' infrequent use of certain program sanctions may also affect the priority SFAs give to addressing errors.²¹ While federal regulations require states to withhold meal program funds from SFAs for certain program violations, such as not completing prescribed corrective actions within agreed-upon time frames, administrative review data suggests that states withhold funds from few of the SFAs reviewed. Further, only four states reported through our survey that they had terminated an SFA from the school meal programs during the past 5 years because of meal counting or claiming errors.²² States likely consider multiple factors when deciding whether to use the federally allowed sanctions, such as the fiscal effect of withholding program funds on an SFA's ability to provide meals to children, which may influence the frequency with which these are used. An official in one of the states we

²⁰SFAs do not always employ all of the staff who serve meals in schools. For example, teachers and other staff employed by school districts sometimes assist with meal service, including meal counting procedures.

²¹During a follow-up administrative review, if the state determines that the SFA has not sufficiently corrected compliance issues, the state must withhold program funds until the SFA takes appropriate corrective actions. In serious cases of noncompliance, states have the discretion to terminate an SFA's participation in the meal programs.

²²While one state reported terminating 10 SFAs, the other three states had terminated 1 SFA each.

visited said that his state prefers to work with SFAs to correct problems rather than terminate their participation in the meal programs.

Many state officials do not believe that meal counting and claiming errors are significant, and these views may also affect efforts to address errors. According to the “Standards for Internal Control in the Federal Government,” the attitude and philosophy of management toward monitoring can have a profound effect on internal control. Although the APEC study found that meal counting and claiming errors were a significant source of improper payments in the school meal programs, state officials reported through our survey that they are rare. Specifically, 34 states reported that meal claiming errors and 26 states reported that meal counting errors were seldom or never a problem within their SFAs. Further, one state official reported through our survey that this is a problem made up by USDA, as very few of these errors occur. However, state administrative review data suggests that meal counting and claiming errors have occurred in SFAs and schools nationwide.

USDA Has Taken Some Actions to Improve State Monitoring, but Has Not Focused on Oversight of Meal Counting and Claiming

USDA Recently Took Some Steps to Update, Strengthen, and Increase the Number of State Reviews

In 2008, USDA released an updated form for states to use when conducting state administrative reviews through the coordinated review effort. According to USDA officials, the form was updated to address recent legislative and regulatory changes. The updates to the form included new questions related to certification and food safety, as well as some minor revisions to existing questions. For example, some of these revisions

added descriptive details related to the review of meal counting and claiming procedures. Also in 2008, USDA held related training that focused on the entire review process, including meal counting and claiming procedures, as well as particular areas that states had reported a need for additional training. USDA officials reported that reviewers from almost all states attended the training. Officials also reported that they are developing updated policy guidance for state administrative reviews, which will address both the new form and issues that have arisen since the last guidance was published in 1993.

In another effort to strengthen the state administrative review process, USDA issued a memo in March 2008 that directed states to stop conducting practice reviews. Prior to issuing the memo, USDA officials became aware that some states were conducting practice reviews to reduce documented findings and required corrective actions. USDA's memo stated that because practice reviews only temporarily reduce the likelihood of documented review findings, they undermine the integrity of the review process, diminish the importance of adhering to school meal program requirements, and are in direct conflict with federal review requirements. While the memo indicated that states should stop conducting practice reviews immediately, USDA officials said they do not know if all states have stopped this activity.

Since fiscal year 2005, USDA has also provided annual grants to, in part, support state efforts to conduct additional reviews of meal counting and claiming and certification procedures in SFAs that have a high level of, or high risk for, administrative error in the school meal programs.²³ In an effort to increase state use of these Administrative Reviews and Training Grants, USDA simplified the application process for the fiscal year 2009 cycle, through which \$16 million in grant funds were available. Specifically, the streamlined application requirements allowed states to submit a 1-page form to apply for up to \$3,500 per SFA review, as well as submit requests for multiple SFA reviews on one form. In May 2009, USDA awarded approximately \$300,000 total in administrative review grants to

²³The Child Nutrition and WIC Reauthorization Act of 2004 (Pub. L. No. 108-265) established a requirement that states conduct additional administrative reviews of certain high-risk SFAs and provided funding for states to conduct these reviews and train SFAs. These reviews are in addition to the requirement that states review all SFAs within each 5-year cycle.

the eight states that applied for them, a number equal to the greatest number of states that had received these grants in prior years.²⁴

Other recent USDA efforts may also help identify and address meal counting and claiming errors in the school meal programs. In 2007 and 2008, USDA issued updated guidance on complying with federal menu planning and nutritional requirements for school meals, as part of the School Meals Initiative. Through this initiative, states are required to conduct reviews of SFAs to determine their compliance with these requirements.²⁵ USDA officials reported that these reviews can be helpful in identifying and addressing meal counting errors, as reviewers observe children's meals at the point of sale. In addition, USDA is currently working with the National Food Service Management Institute²⁶ to develop additional technical assistance materials for SFAs related to planning and recognizing reimbursable meals. These materials are intended to help food service staff plan meals that make it easier for students to choose a reimbursable meal and cashiers to confirm that a reimbursable meal has been selected.

USDA Has Not Focused Its Own Oversight Efforts on Identifying or Addressing Meal Counting and Claiming Errors

USDA's oversight efforts have not directly focused on identifying or addressing meal counting and claiming errors. While FNS regional offices conduct a management evaluation of each state's oversight of the school meal programs, these evaluations do not directly focus on identifying and addressing meal counting and claiming errors. Although USDA's annual guidance on management evaluations indicates that regions should examine findings from some state administrative reviews of SFAs, it does not specify meal counting and claiming procedures as an area to focus on. Officials we spoke to in six of the seven FNS regional offices stated that management evaluations are generally ineffective at providing information on meal counting and claiming errors, in part because they are structured

²⁴Prior to fiscal year 2009, the number of states receiving these grants ranged from 3 to 8 in each year.

²⁵States are required to conduct a School Meals Initiative review of each SFA once during each 5-year review cycle. States can opt to conduct these reviews concurrently with those conducted under the coordinated review effort, but this is not required.

²⁶The National Food Service Management Institute was permanently authorized by Congress in 1994. The institute was established to carry out activities to improve the general operation and quality of the school meal programs. These activities include conducting research and providing training and technical assistance to states and food service personnel.

to focus more generally on state administration of the programs. Officials in some of the regional offices could not provide us with information on the extent of meal counting and claiming errors in the states they oversee. In addition, while regional offices submit management evaluation reports to USDA headquarters when they are completed, headquarters officials said that they do not currently analyze these reports to develop national- or regional-level themes and trends.²⁷ Finally, USDA has not updated its manual on meal counting and claiming procedures since it was originally published in 1991, though some states reported through our survey that an updated federal meal counting and claiming manual would assist their efforts. A USDA official reported that the manual was published during initial implementation of the coordinated review effort. While USDA recently updated the forms and instructions related to that effort, this manual has not been updated, nor was it available on USDA's Web site at the time of our review.

In contrast, USDA's efforts have focused on addressing school meal program errors related to the certification of children as eligible for free and reduced price meals. Specifically, federal guidance for FNS regional offices' management evaluations directs the regions to review state efforts to improve the accuracy of information used for certification. In January 2008, USDA also issued an updated manual on certification.²⁸ In addition, USDA worked with Congress to ensure that the Child Nutrition and WIC Reauthorization Act of 2004 included multiple changes to school meal programs to help address certification problems.²⁹ For example, the act simplified the certification process by requiring a single application for all eligible children in the household and eligibility determinations to be in effect for the entire school year.

One FNS regional official suggested that the approach USDA took to address certification errors nationally may be a model to address meal counting and claiming errors. USDA headquarters' officials acknowledged that, in the past, the agency considered certification to be the primary source of improper payments in the school meal programs, and a few officials in headquarters and the regions said that they were surprised by

²⁷However, USDA headquarters officials stated that they are currently considering ways to more effectively use the data contained in these reports.

²⁸USDA, FNS, Child Nutrition Programs, "Eligibility Manual for School Meals: Federal Policy for Determining and Verifying Eligibility," January 2008.

²⁹USDA has since offered grants to states to assist with implementation of these changes.

the APEC findings on the extent of meal counting and claiming errors. However, headquarters officials also said that the agency has recognized for many years that both erroneous meal counting and claiming and certification procedures cause improper payments. Before the APEC study findings on improper payments in the school meal programs were released, USDA's Inspector General issued multiple reports on administration of these programs in selected school districts that found problems with meal counting and claiming procedures. For example, many of the reports issued from 2002 to 2007 found problems with SFA annual on-site reviews and edit checks performed on meal claims. Many of these reports also found that meal counting and claiming errors resulted in overpayments of federal funds. (For more information on the reports reviewed, see app. I.)

USDA also collects annual data on findings from state administrative reviews of SFAs, but it does not use these data to assess meal counting and claiming errors.³⁰ The "Standards for Internal Control in the Federal Government" states that agencies should monitor performance measures and indicators, which may be accomplished by assessing data, to determine appropriate actions to be taken. However, a USDA official said that the state review data are not used systematically for oversight purposes and are instead used periodically to provide information for agency publications and answer questions related to state reviews. While, in the past, USDA analyzed these data for trends and error-prone areas, officials said they have not done so for several years, in part due to resource constraints. These data include several pieces of information about meal counting and claiming errors in SFAs reviewed by states, such as the number of lunches observed that were erroneously counted as reimbursable because they did not meet federal menu planning and nutrition requirements and the value of over-claims resulting from meal counting and claiming errors. As a result, these data provide general information on the frequency with which meal counting and claiming errors are occurring in states. However, because states are not required to identify the SFAs reviewed in each year, and states are only required to review each SFA once during each 5-year review cycle, these data are also limited in their ability to provide information on specific SFAs with errors. Further, because states are not required to conduct administrative reviews

³⁰At the end of every year, each state submits an FNS-640 report to FNS, which summarizes findings from all of the SFA reviews the state conducted during that year.

of the School Breakfast Program, these data lack information about breakfast program errors.

Conclusions

In the current economic environment, as increased numbers of families struggle to stay financially afloat and more children qualify for free or reduced-price meals, it is of even greater importance that federal dollars be effectively spent to meet the school meal programs' goal of providing nutritious meals to children in schools. The APEC study's estimate of \$860 million in improper payments resulting from meal counting and claiming errors provided new information about weaknesses in the school meal programs and successfully pinpointed areas, such as the breakfast program, that are particularly vulnerable. However, this information has not yet been fully utilized to modify program oversight at the federal, state, and local levels in order to improve efforts to identify and address errors.

Although the federally required oversight and monitoring processes for the school meal programs are designed to, in part, identify and address meal counting and claiming errors, gaps in these processes limit their strength as an internal control. The absence of a requirement to include the breakfast program in state and SFA reviews, as well as ineffective SFA annual reviews of schools, impede program monitoring efforts and leave the government vulnerable to continued erroneous payments. Further, outdated federal manuals and guidance may hinder SFA efforts to design or implement effective counting and claiming procedures, which also leaves the government vulnerable to continued erroneous payments. At the federal level, while the lack of data on both specific SFAs reviewed each year and errors in the breakfast program hinder USDA's oversight ability, the agency is also missing an opportunity to use the data they already collect to identify states with significant counting and claiming errors and target assistance to areas of greatest risk.

Finally, until officials who administer the school meal programs focus their attention on meal counting and claiming errors, it is unlikely that needed improvements will occur. While meal counting and claiming errors are often the result of basic human errors, such as the inaccurate addition of meal counts or incorrectly counting a meal as reimbursable because children are moving too quickly through the lunch line, holding states and SFAs accountable for implementing corrective actions can help minimize error frequency.

Recommendations for Executive Action

To help states and SFAs improve their ability to identify and address meal counting and claiming errors, we recommend that the Secretary of Agriculture take the following actions:

- Require states to include the School Breakfast Program in their state administrative reviews of SFAs and require SFAs to include this program in their annual on-site reviews.
- Update the 1991 USDA manual on meal counting and claiming procedures to ensure that current guidance is reflected.
- Develop additional guidance and technical assistance for federally-required SFA annual on-site reviews. For example, USDA, through its Web site, could provide a model form to be used for on-site reviews that indicates the aspects of meal counting and claiming procedures to review, or the Department could work through the National Food Service Management Institute or another organization to provide SFAs with technical assistance aimed at improving the quality of on-site reviews.
- Explore the feasibility of requiring SFAs to conduct third-party annual on-site reviews to ensure independence.

In addition, to assist federal efforts to target resources to states and SFAs at the greatest risk for these errors, we recommend that the Secretary of Agriculture:

- Develop procedures for using state administrative review data reported to FNS to assess risks and target oversight efforts associated with meal counting and claiming errors, and modify the FNS form on which states report the data so that it includes identification of which SFAs were reviewed each year and information from School Breakfast Program reviews.

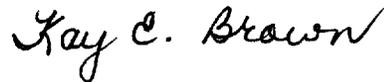
Agency Comments and Our Evaluation

We provided a draft of this report to USDA for review and comment. In oral comments, USDA officials concurred with our recommendations. Officials also provided technical comments, which we incorporated into the report as appropriate.

As agreed with your office, unless you publicly announce the contents of this report earlier, we plan no further distribution until 30 days from the report date. At that time, we will send copies of this report to relevant congressional committees, the Secretary of Agriculture, and other interested parties. The report also will be available at no charge on the GAO Web site at <http://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at (202) 512-7215 or brownke@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. Key contributors to this report are listed in appendix II.

Sincerely yours,



Kay E. Brown
Director, Education, Workforce,
and Income Security Issues

Appendix I: Objectives, Scope, and Methodology

To obtain information on federal, state, and local efforts to identify and reduce meal counting and claiming errors in the school meal programs, we used several methods. We reviewed pertinent federal laws and regulations, agency guidance, studies, and data, as well as interviewed U.S. Department of Agriculture (USDA), Food and Nutrition Service (FNS) officials in headquarters and all seven regional offices. We also conducted a Web survey of all states and site visits to six states and Washington, D.C. To obtain additional background information, we interviewed staff at the School Nutrition Association and the National Food Service Management Institute, and to obtain additional information on automated point of sale systems, we interviewed staff from two vendors of these systems—MealTime/CLM Group and School-Link Technologies.

We conducted this performance audit from August 2008 to September 2009, 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.

Federal Studies and Data

To provide context for our analysis of actions taken to identify and address meal counting and claiming errors, we reviewed information on these errors from FNS's "Access, Participation, Eligibility, and Certification Study," which was published in 2007.¹ This study provided the first national picture of improper payments in the National School Lunch Program and School Breakfast Program related to cashier/meal counting errors and aggregation/meal claiming errors. We determined that these data are sufficiently reliable for the purposes of our review.

Reviews of the school meal programs conducted by the USDA Inspector General's office also provided context on meal counting and claiming errors. As a result, we reviewed Inspector General reports issued from 2002 to 2007 that addressed administration of the school meal programs in selected school districts nationwide. Because of our interest in meal counting and claiming errors generally, we did not review Inspector

¹USDA, FNS, Office of Research, Nutrition and Analysis, "NSLP/SBP Access, Participation, Eligibility, and Certification Study – Erroneous Payments in the NSLP and SBP, Vol. I: Study Findings," by Michael Ponza, et al. Project Officer: John R. Endahl (Alexandria, Va.: 2007).

General reports that specifically examined food service management companies' involvement in administration of the school meal programs. We reviewed reports addressing school districts in the following cities: Milwaukee, Wisconsin; Liberal, Kansas; Chicago, Illinois; Philadelphia, Pennsylvania; Kearney, Missouri; Platte City, Missouri; Leavenworth, Kansas; Bellwood, Illinois; Girard, Kansas; Effingham, Kansas; and New York City, New York. We also interviewed an official from the Inspector General's office to gather background information on the objectives, scope, and methodology for these reviews.

To gather additional information on meal counting and claiming errors nationwide, we reviewed USDA FNS headquarters' data on state administrative review findings for school years 1998-1999 through 2002-2003. States report these data annually to FNS on the FNS-640 form, and FNS compiles datasets corresponding with the 5-year review cycles. We reviewed data from the most recently completed 5-year cycle for which full data was available at the time of our analysis and interviewed FNS officials to gather additional information about the data. Although these data have limitations, including that states do not always review all school food authorities (SFA) providing the school meal programs nationwide within each 5-year cycle, we determined that they are sufficiently reliable for the limited purposes of our review.

Survey of States

To obtain national information on state efforts to identify and address counting and claiming errors in the school meal programs, we conducted a Web survey of state child nutrition program directors in all 50 states and the District of Columbia between February and March 2009. All of the state child nutrition program directors responded to the survey.² The survey included questions about the extent to which states have identified meal counting and claiming errors within their SFAs, state and SFA processes to identify and reduce errors, related state assistance provided to SFAs, challenges states and SFAs have experienced in identifying and reducing errors, and support provided by FNS to help states and SFAs address errors.

²In two states, the school meal programs are overseen by two different state entities, therefore, we surveyed both officials in those states, for a total of 53 child nutrition program directors. We chose not to survey child nutrition program directors from Guam, Puerto Rico, or the U.S. Virgin Islands.

The practical difficulties of conducting any survey may introduce errors, such as variations in how respondents interpret questions and their willingness to offer accurate responses. We took several steps to minimize these errors, including pretesting draft instruments and using a Web-based administration system. Specifically, we pretested draft instruments with state child nutrition program directors from four states (Maryland, Mississippi, New Mexico, and New York) in January 2009. We selected pretest states based on geographical disparity and the large percentage of students eligible for free and reduced price school meals in those states. We also considered recommendations from FNS regional offices. In the pretests we inquired about clarity, precision, and objectivity of the questions, in addition to flow and layout of the survey. We revised the final survey based on pretest results. Another step we took to minimize errors was using a Web-based survey. By allowing respondents to enter their responses directly into an electronic instrument, this method automatically created a record for each respondent in a data file and eliminated the need for and the errors associated with a manual data entry process. To further minimize errors, programs used to analyze the survey data and make estimations were independently verified to ensure accuracy.

While we did not validate specific information that states reported through our survey, we took several steps to ensure that the information was sufficiently reliable for the purposes of this report. For example, during pre-testing, we took steps to ensure definitions and terms used in the survey were clear and familiar to the respondents, categories provided in closed-ended questions were complete and exclusive, and the ordering of survey sections and the questions within each section were appropriate. Further, after states completed the survey, we reviewed the responses, identified those that required further clarification, and conducted follow-up interviews with respondents to ensure the information they provided was reasonable. In our review of the data, we also identified and logically fixed skip pattern errors—questions that respondents should have skipped but did not. On the basis of these checks, we believe our survey data are sufficiently reliable for the purposes of our work.

Site Visits

To gather additional information on state and local efforts to identify and address counting and claiming errors in the school meal programs, we conducted site visits to states in six of the seven FNS regions from September 2008 to March 2009.³ We visited one state (California, Illinois, Massachusetts, Mississippi, and Texas) in each of the regions, except in the Mid Atlantic Region, where we visited both Washington, D.C., and Maryland. States selected provided geographic variation and had both high levels of school meal errors found during state administrative reviews and relatively high percentages of students eligible for free and reduced-price meals. We also considered recommendations of the relevant FNS regional offices when selecting states to visit. In addition, during site selection, we interviewed child nutrition program officials from Florida, Indiana, and New York to better understand state issues related to meal counting and claiming.

During each site visit, we interviewed state-level child nutrition program directors, as well as officials from two to three SFAs that either had experienced significant meal counting and claiming errors or had systems in place that were considered effective at identifying and reducing such errors. The 15 SFAs selected also provided some variation in school district type, including public, private, and charter. Through interviews with state and SFA officials, we collected information on actions taken and policies in place to identify and address meal counting and claiming errors and the types of challenges states and SFAs face in their efforts to do so. For each SFA, we also reviewed recent state review findings on meal counting and claiming errors and observed school meal procedures in one or more schools.⁴ We cannot generalize our findings beyond the states and SFAs we visited.

³We chose not to visit a state in the Mountain Plains Region because of the relatively low percentage of students participating in the school meal programs in those states.

⁴However, we were unable to observe school meal procedures in one SFA because the schools were closed due to inclement weather on the day of our visit.

Appendix II: GAO Contact and Staff Acknowledgments

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Blake Ainsworth and Jeremy Cox, Assistant Directors; Rachel Frisk and Anjali Tekchandani, Analysts-in-Charge; Kris Trueblood; Joanie Lofgren; Walter Vance; Joanna Chan; Jim Rebbe; Kate van Gelder; and Mimi Nguyen also made significant contributions to this report.

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