



GAO

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United States Government Accountability Office  
Washington, DC 20548

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April 15, 2013

The Honorable Max Baucus  
Chairman  
The Honorable Orrin Hatch  
Ranking Member  
Committee on Finance  
United States Senate

The Honorable Frank Lautenberg  
Chairman  
The Honorable Mike Johanns  
Ranking Member  
Subcommittee on Financial Services and General Government  
Committee on Appropriations  
United States Senate

The Honorable Charles W. Boustany, Jr.  
Chairman  
The Honorable John Lewis  
Ranking Member  
Subcommittee on Oversight  
Committee on Ways and Means  
House of Representatives

Subject: *Internal Revenue Service: 2013 Tax Filing Season Performance to Date and Budget Data*

This letter transmits briefing slides based on our work to date in response to your requests for an interim assessment of the Internal Revenue Service's (IRS) 2013 filing season performance and a summary of IRS budget data. See appendix I for the briefing slides.

Our briefing objectives were to (1) provide an assessment to date of IRS's 2013 performance in processing tax returns, delivering refunds, and providing telephone service; and (2) describe IRS dollar and staffing trends for fiscal years 2010 to 2014 and the reduction, by appropriation, to IRS resources due to sequestration.

To conduct this work, we analyzed IRS workload, timeliness, and other data for processing returns, delivering refunds, and providing telephone service. We interviewed IRS officials and representatives of tax preparation and tax software

firms on filing season performance and challenges. In addition, we summarized the President's budgets and IRS congressional budget justifications from fiscal years 2010 through 2014, reviewed Office of Management and Budget (OMB) guidance on sequestration, and interviewed IRS officials in the offices of the Chief Financial Officer and Corporate Budget.

We conducted this performance audit from March to April 2013 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. We interviewed IRS officials and determined that the data presented in this briefing were sufficiently reliable for our purposes.

In summary, so far in the 2013 filing season, we found the following:

- Despite a late start due to tax law changes, IRS and stakeholders reported relatively smooth operations. Although the number of tax returns received and refunds issued was lower in the beginning of the filing season than last year, by the end of March these gaps had closed considerably.
- Overall, the percentage of callers who sought and received live assistance from a telephone assistor has been comparable to last year, but lower than 2010 and 2011. However, taxpayers waited less time to speak with an assistor, which IRS officials attributed to quicker call handling. Although IRS received more calls about identity theft than last year, access to speak with an IRS assistor who specializes in identity theft has been higher. Further, taxpayers currently are waiting over 7 minutes to speak with these assistors.

In addition, IRS budget data shows

- an increase of 9 percent (\$1 billion) in discretionary funding and an increase of 8 percent (6,732 full-time equivalents) in staffing over fiscal year 2012 actual levels in the 2014 request. According to OMB calculations, IRS expects a \$597 million reduction in discretionary funding in fiscal year 2013 as a result of sequestration.

### Agency Comments and Our Evaluation

On April 12, 2013, IRS provided technical comments on our findings, which we have incorporated where appropriate.

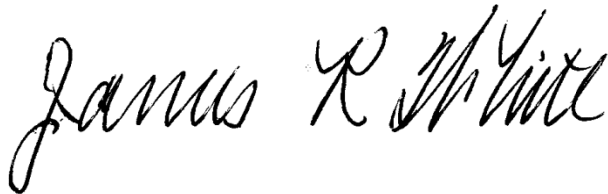
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As arranged with your office, unless you publically announce the contents of this report earlier, we plan no further distribution until 11 days after the date of this report. At that time, we will send copies of this report to other Chairmen and Ranking Members of Senate and House committees and subcommittees that have appropriation and oversight responsibilities for IRS. We also will be sending copies to the Acting Commissioner of Internal Revenue, the Secretary of the Treasury, and

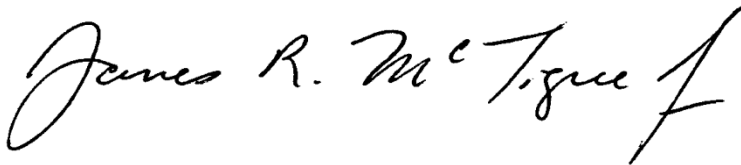
the Chairman of the IRS Oversight Board. Copies also are available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staffs have any questions about this report, please contact us at (202) 512-9110 or [whitej@gao.gov](mailto:whitej@gao.gov) or [mctiguej@gao.gov](mailto:mctiguej@gao.gov). Contact points for our offices of Congressional Relations and Public Affairs are on the last page of this report. GAO staff members who made major contributions to this report are listed in appendix II.

Sincerely yours,

A handwritten signature in black ink that reads "James R. White". The signature is written in a cursive style with a large initial 'J'.

James R. White  
Director, Tax Issues  
Strategic Issues

A handwritten signature in black ink that reads "James R. McTigue, Jr.". The signature is written in a cursive style with a large initial 'J'.

James R. McTigue, Jr.  
Director, Tax Issues  
Strategic Issues



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**Internal Revenue Service:  
2013 Tax Filing Season Performance to  
Date and Budget Data**

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**Prepared for Congressional Committees  
April 15, 2013**

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## Objectives

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You requested interim information on the 2013 filing season and the Internal Revenue Service's (IRS) budget. This briefing:

- provides an assessment to date of IRS's 2013 performance in processing tax returns, delivering refunds, and providing telephone service; and
- describes IRS dollar and staffing trends for fiscal years 2010 to 2014 and the reduction, by appropriation, to IRS resources due to sequestration.



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## Scope and Methodology

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To conduct this work, we:

- analyzed IRS workload, timeliness, and other data for processing, refunds, and telephone service;
- interviewed IRS officials and representatives of selected tax preparation and tax software firms on filing season performance and challenges; and
- summarized the President's budgets and IRS congressional justifications from fiscal years 2010 through 2014, reviewed Office of Management and Budget (OMB) guidance on sequestration, and interviewed IRS officials in the offices of the Chief Financial Officer and Corporate Budget.

We conducted this performance audit from March to April 2013 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. We interviewed IRS officials and determined that the data presented in this briefing were sufficiently reliable for our purposes.



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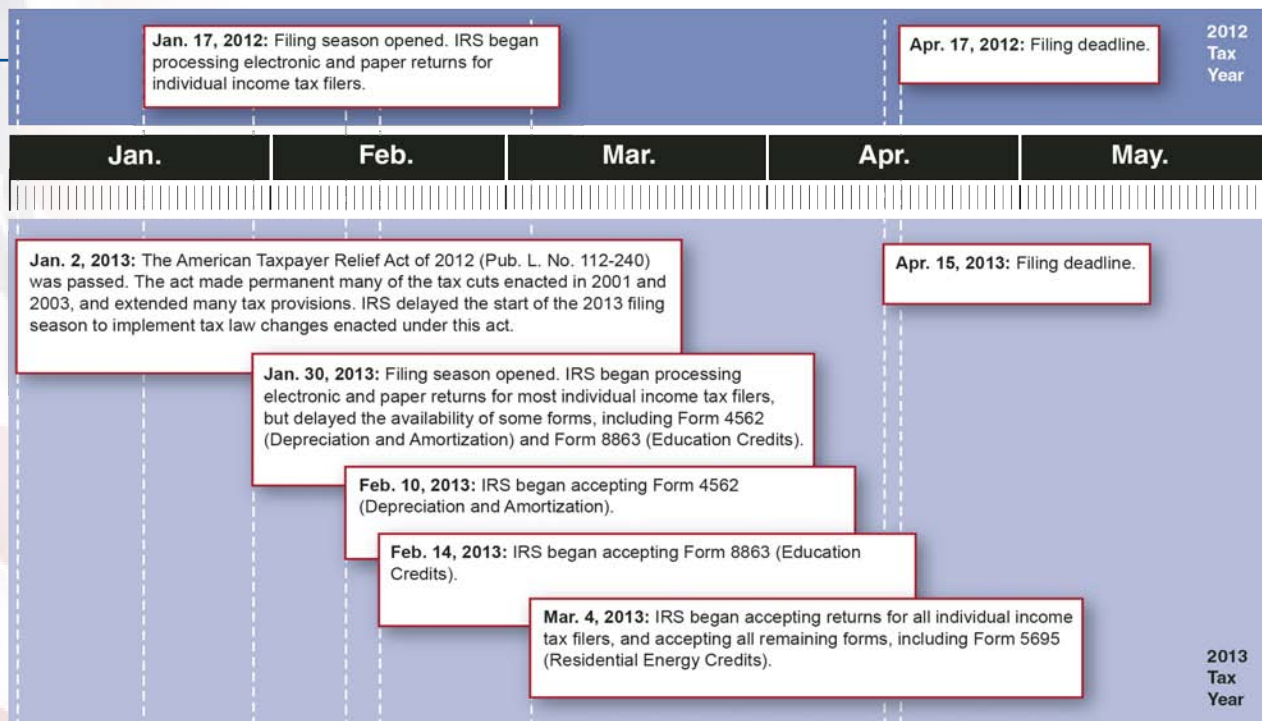
## Results in Brief

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- So far this filing season, despite a late start due to tax law changes:
  - IRS and stakeholders reported relatively smooth operations.
  - The number of tax returns received and refunds issued was much lower in the beginning of the filing season compared to last year. However, by the end of March, these gaps had closed considerably.
  - Overall access to IRS telephone assistors is comparable to last year, but lower than 2010 and 2011. However, taxpayers waited less time to speak with an assistor than last year, which IRS officials attribute to handling calls quicker.
  - IRS has seen a substantial increase in calls about identity theft since last year.
    - Access to speak to an IRS assistor about identity theft issues is higher than last year and IRS's 2013 goal.
    - Currently, taxpayers are waiting just over 7 minutes to speak with an IRS assistor who specializes in identity theft, compared to IRS's goal of 15 minutes or less.
- The 2014 budget request for IRS shows an increase of 9 percent (\$1 billion) in discretionary funding and an increase of 8 percent (6,732 full-time equivalents) in staffing over fiscal year 2012 actual levels. According to the OMB calculations, IRS expects a \$597 million reduction in discretionary funding in fiscal year 2013 as a result of sequestration.

# Background

Figure 1: Timing of Key Filing Season Events for 2013 Compared to 2012



Source: GAO analysis of IRS documents.



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## Background (cont.)

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- In 2012, we reported that problems with the IRS Modernized E-File (MeF) system contributed to delayed refunds for millions of taxpayers. Given the importance of MeF and the problems IRS experienced last filing season, we recommended that IRS ensure that its contingency plan for MeF is reviewed and updated in time for the 2013 filing season.<sup>1</sup> IRS agreed with this recommendation and took actions, which are discussed later in this briefing.
- Identity theft is a growing problem for taxpayers and IRS. We recently reported that IRS has taken several steps to detect and prevent identity theft-based refund fraud including developing new fraud filters.<sup>2</sup> IRS expanded those filters in 2013.
- IRS's telephone services are a large scale operation, responding to tens of millions of calls. Our past reports have emphasized the importance of improving taxpayers' access to IRS's telephone assistors as part of an overall effort to improve overall taxpayer service.
- Paid preparers are critical to tax administration and prepare about 60 percent of all tax returns filed. In recent years, IRS has implemented new regulations governing paid preparers. As of January 18, 2013, a federal district court opinion prevents IRS from enforcing some of the regulations, such as those requiring continuing education, governing certain paid preparers. IRS is appealing the opinion.
- IRS presents its budget request and receives funding from Congress through four discretionary appropriation accounts: Taxpayer Services, Enforcement, Operations Support, and Business Systems Modernization.

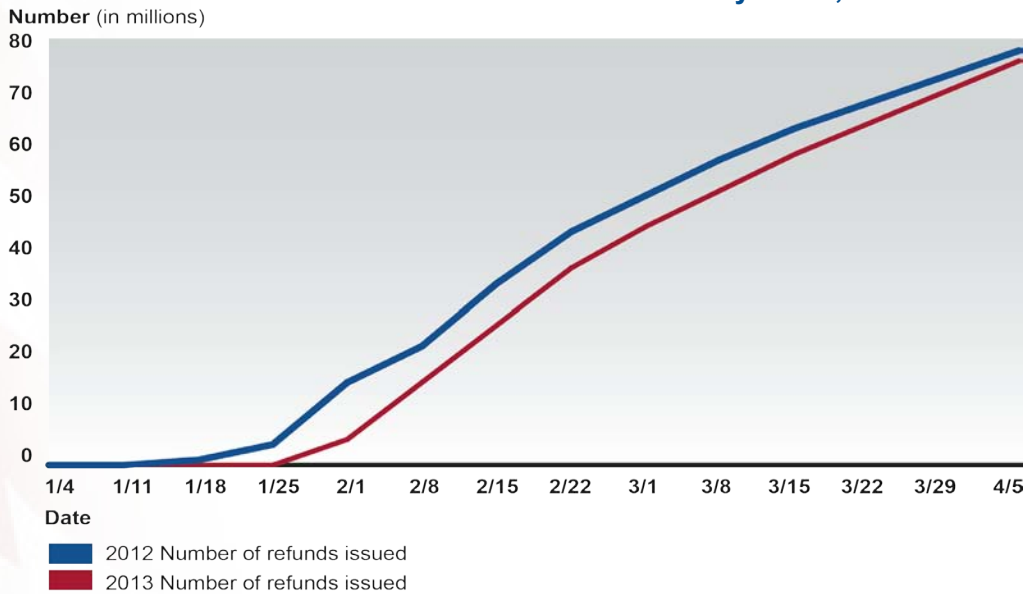
<sup>1</sup>GAO, *Internal Revenue Service: Interim Results of 2012 Filing Season and Summary of the Fiscal Year 2013 Budget Request*, GAO-12-566 (Washington, D.C.: Mar. 20, 2012).

<sup>2</sup>GAO, *Identity Theft: Total Extent of Refund Fraud Using Stolen Identities is Unknown*, GAO-13-132T, (Washington, D.C.: Nov. 29, 2012).

# 2013 Filing Season

## The Number of Refunds Issued Is Catching Up to Last Year

**Figure 2: Number of Individual Tax Refunds IRS Issued by Week, 2012-2013**



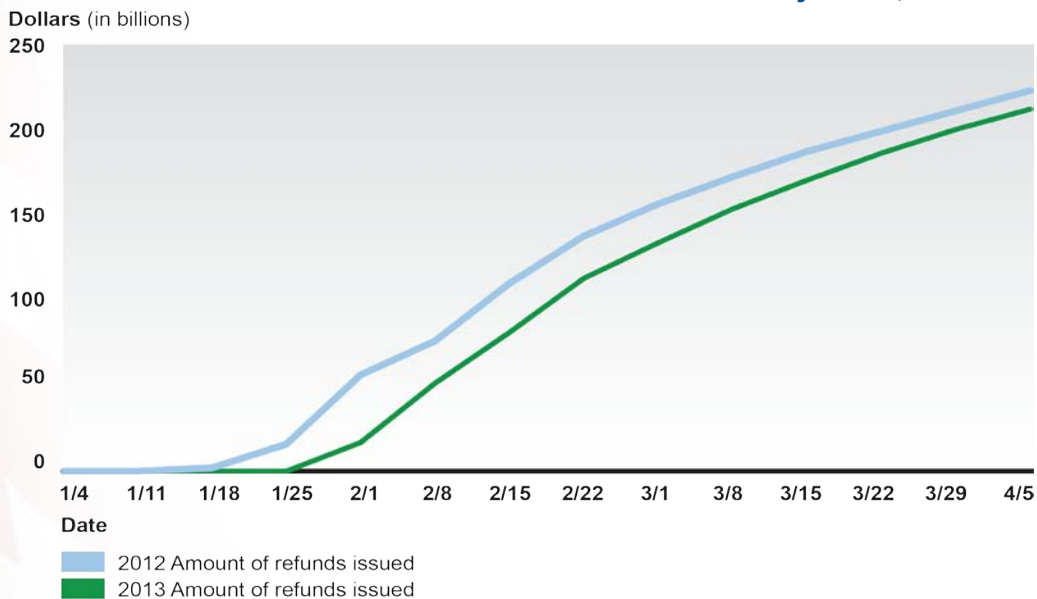
Source: GAO analysis of IRS data.

Note: Dates for 2012 and 2013 are not exact, but comparable.

# 2013 Filing Season

## The Dollar Amount of Refunds Issued Is Catching Up to Last Year

**Figure 3: Dollar Amount of Individual Tax Refunds IRS Issued by Week, 2012-2013**



Source: GAO analysis of IRS data.

Note: Dates for 2012 and 2013 are not exact, but comparable.

# 2013 Filing Season

## Return Types and Refund Characteristics Compared to Prior Years

**Table 1: Tax Returns Processed through early April 2013 (in Thousands)**

	2009	2010	2011	2012	2013	Percentage change from 2012 to 2013
Number of individual tax returns processed	89,215	85,210	87,595	96,556	93,103	-3.6%
Electronic	70,705	71,153	76,664	85,904	84,443	-1.7
Paper	18,510	14,057	10,932	10,653	8,660	-18.7
Percentage electronically filed <sup>a</sup>	79.3	83.5	87.5	89.0	90.7	n/a
Number of refunds issued (millions)	77.7	74.1	75.2	80.4	77.8	-3.2
Amount of refunds (billions)	\$210.2	\$219.4	\$219.8	\$224.7	\$214.5	-4.5
Average refund amount <sup>b</sup>	\$2,705	\$2,960	\$2,922	\$2,794	\$2,755	-1.4

Legend: n/a = not applicable.

Source: GAO analysis of IRS data.

Notes: Data are from January 1 of each year through April 3, 2009; April 2, 2010; April 1, 2011; April 6, 2012; and April 5, 2013. Numbers may not add due to rounding.

<sup>a</sup>The percentage of returns filed electronically early in the filing season is likely to decline before the filing season is over. Taxpayers filed about 82 percent of all individual returns electronically in 2012.

<sup>b</sup>Average refund amount is in actual dollars.

# 2013 Filing Season

## Telephone Access: Level of Service Comparable to Last Year, but Lower than 2010 and 2011, and Wait Time Is Down

Table 2: IRS Call Volume and Performance from January 1 through Late March

		2009	2010	2011	2012	2013	Percent change from 2012 to 2013 <sup>d</sup>
<b>Call volume (in millions)</b>							
Total calls to IRS <sup>a</sup>		52.4	48.7	53.3	65.1	59.0	-9.0%
Automated calls answered		19.6	23.1	26.8	36.4	32.4	-11.0
Assistor answered calls		14.9	12.6	12.8	10.6	11.2	5.0
Abandoned, busies, and disconnects		17.9	13.0	13.7	18.1	15.4	-15.0
<b>Performance</b>							
Level of service – Percentage of callers seeking live assistance who receive it	Fiscal year goal <sup>b</sup>	77.0 <sup>c</sup>	71.0	71.0	61.0	70.0	15.0
	Actual to date	64.0	75.0	75.0	68.0	69.0	2.0
Average wait time (in minutes)	Fiscal year goal <sup>b</sup>	10.4	11.6	11.6	19	14.6	-23.0
	Actual to date	8.8	9.9	9.7	15.9	13.8	-13.0

Source: GAO analysis of IRS data.

Note: Unless otherwise noted, data are cumulative for IRS from January 1 of each year to April 4, 2009; April 3, 2010; April 2, 2011; March 31, 2012; and March 30, 2013.

<sup>a</sup>The numbers in the table are the total automated, assistor answered, abandoned, busy, and disconnected calls, and do not reflect the total number of attempted calls to IRS.

<sup>b</sup>The goal listed is for the entire fiscal year, not just the period from January 1 through late March. We believe comparing performance during the filing season to fiscal year goals is appropriate as IRS's filing season performance is an indicator of its performance for the entire year.

<sup>c</sup>IRS revised its original fiscal year goal of 77.0 percent down to 70.0 percent because of high call volume from taxpayers requesting electronic filing authentication information and asking stimulus-related questions.

<sup>d</sup>The numbers in the table are rounded, but the percent change was calculated using exact values. Therefore, in some cases, the percent change is slightly different than it would be if it were calculated using the rounded values in the table.

# 2013 Filing Season

## Identity Theft Calls Have Increased Since Last Year; IRS Attributes This to an Increase in Identity Theft Related Fraud Attempts

Table 3: IRS Identity Theft Call Volume and Performance from January 1 through Late March

		2009	2010	2011	2012	2013	Percent change from 2012 to 2013 <sup>b</sup>
<b>Call volume</b>							
Total calls answered		49,763	62,502	109,713	342,336	484,946	41.7%
Automated calls answered		6,216	6,608	17,473	44,590	47,959	7.6
Assistor answered calls		43,547	55,894	92,240	297,746	436,987	46.8
Abandoned calls		20,797	39,103	75,903	195,000	253,063	30.0
<b>Performance</b>							
Level of service – Percentage of callers seeking live assistance who receive it	Fiscal year goal <sup>a</sup>	80	76	76	72	80	11
	Actual to date	93	80	74	77	83	8
Average wait time (in minutes)	Fiscal year goal <sup>a</sup>	10.4	11.6	11.6	18.8	15.0	-20.0
	Actual to date	1.1	5.6	10.9	11.0	7.5	-30.0

Source: GAO analysis of IRS data.

Note: Unless otherwise noted, data are cumulative for IRS from January 1 of each year to April 4, 2009; April 3, 2010; April 2, 2011; March 31, 2012; and March 30, 2013.

<sup>a</sup>The goal listed is for the entire fiscal year, not just the period from January 1 through early March. We believe comparing performance during the filing season to fiscal year goals is appropriate as IRS's filing season performance is an indicator of its performance for the entire year.

<sup>b</sup>The numbers in the table are rounded, but the percent change was calculated using exact values. Therefore, in some cases, the percent change is slightly different than it would be if it were calculated using the rounded values in the table.

# 2013 Filing Season

## Performance on IRS's Paid Preparer Lines Has Improved

**Table 4: IRS Paid Preparer Call Volume and Performance from January 1 through Late March**

		2009	2010	2011	2012	2013	Percent change from 2012 to 2013 <sup>b</sup>
<b>Call volume</b>							
Assistor answered calls		342,887	331,328	349,768	317,635	374,448	17.9%
Abandoned calls		72,154	118,526	142,144	175,360	130,235	-26
<b>Performance</b>							
Level of service – Percentage of callers seeking live assistance who receive it	Fiscal year goal <sup>a</sup>	82	76	78	72	75	4
	Actual to date	90	79	82	71	82	15
Average wait time (in minutes)	Fiscal year goal <sup>a</sup>	6.5	10	10.7	26.2	20.7	-21
	Actual to date	3.1	10.4	9.6	25	12.3	-50

Source: GAO analysis of IRS data.

Note: Unless otherwise noted, data are cumulative for IRS from January 1 of each year to April 4, 2009; April 3, 2010; April 2, 2011; March 31, 2012; and March 30, 2013.

<sup>a</sup>The goal listed is for the entire fiscal year, not just the period from January 1 through early March. We believe comparing performance during the filing season to fiscal year goals is appropriate as IRS's filing season performance is an indicator of its performance for the entire year.

<sup>b</sup>The numbers in the table are rounded, but the percent change was calculated using exact values. Therefore, in some cases, the percent change is slightly different than it would be if it were calculated using the rounded values in the table.

# 2013 Filing Season

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## Other Filing Season Observations

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- IRS officials and stakeholders reported relatively smooth operations despite the late start.
  - For example, IRS performed additional testing of MeF, which officials believe helped ensure improved performance and updated its contingency plan as we recommended last year.<sup>3</sup> To date, IRS has relied solely on MeF and has not had to redeploy its legacy e-file system, as was its contingency.
- IRS and stakeholders reported a processing issue for about 700,000 tax returns filed with the Form 8863 before February 22.
  - In late March, IRS reported that some taxpayers have already received their refunds and others will get their refunds in another 2 to 4 weeks. IRS expects for nearly all of these to be issued refunds in early- to mid-April.

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<sup>3</sup>GAO-12-566.



## Budget Data and Trends

### Dollars by Appropriation Account, Fiscal Years 2010 through 2014

Table 5: IRS Fiscal Years 2010 through 2014 Budget by Appropriation Account (Dollars in Millions)

Appropriation account	Fiscal year 2010 enacted	Fiscal year 2011 enacted	Fiscal year 2012 enacted	Fiscal year 2013 annualized continuing resolution <sup>a</sup>	Fiscal year 2014 requested	Dollar change fiscal year 2012 enacted compared to fiscal year 2014 requested	Percent change fiscal year 2012 enacted compared to fiscal year 2014 requested
Enforcement	\$5,504	\$5,493	\$5,299	\$5,331	\$5,667	\$367	7%
Operations support	4,084	4,057	3,947	3,971	4,481	533	14
Taxpayer services	2,279	2,293	2,240	2,254	2,413	173	8
Business Systems Modernization (BSM)	264	263	330	332	301	-29	-9
Health Insurance Tax Credit Administration (HITCA) <sup>b</sup>	16	15	-- <sup>b</sup>	-- <sup>b</sup>	-- <sup>b</sup>	n/a	n/a
<b>Subtotal</b>	<b>12,146</b>	<b>12,122</b>	<b>11,817</b>	<b>11,888</b>	<b>12,861</b>	<b>1,044</b>	<b>9</b>
Other resources, such as user fees	539	655	695	905	497	-198	-29
<b>Total funding available for obligation</b>	<b>\$12,686</b>	<b>\$12,777</b>	<b>\$12,512</b>	<b>\$12,793</b>	<b>\$13,358</b>	<b>\$846</b>	<b>7%</b>

Legend: n/a = not applicable.

Source: Fiscal Year 2012, 2013, and 2014 Congressional budget justifications for IRS.

Note: Dollars are nominal and not adjusted for inflation, and numbers may not add due to rounding.

<sup>a</sup>A full-year 2013 appropriation for this account was not enacted at the time the budget was prepared; therefore, the budget assumes this account is operating under the Continuing Appropriations Resolution, 2013 (P.L. 112-175). The amounts included for 2013 reflect the annualized level provided by the continuing resolution and do not include reductions due to sequestration.

<sup>b</sup>In fiscal year 2012, administrative resources for HITCA were moved to the Taxpayer Services appropriation under the Consolidated Appropriations Act, 2012 (Pub. L. No. 112-74).

# Budget Data and Trends

## Staffing by Appropriation Account, Fiscal Years 2010 through 2014

Table 6: Fiscal Years 2010 through 2014 Full-Time Equivalents (FTE) by Appropriation Account

Appropriation account	Fiscal year 2010 actual	Fiscal year 2011 actual	Fiscal year 2012 actual	Fiscal year 2013 annualized continuing resolution <sup>a</sup>	Fiscal year 2014 requested	FTE change fiscal year 2012 actual compared to fiscal year 2014 requested	Percent change fiscal year 2012 actual compared to fiscal year 2014 requested
Enforcement	50,400	49,920	47,189	46,702	49,987	2,798	6%
Operations support	12,262	12,103	11,499	12,240	13,143	1,644	14
Taxpayer services	31,607	31,574	30,236	30,402	32,575	2,339	8
BSM	337	309	562	513	513	-49	-9
HITCA <sup>b</sup>	12	0	0	0	0	n/a	n/a
<b>Subtotal</b>	<b>94,618</b>	<b>93,906</b>	<b>89,486</b>	<b>89,857</b>	<b>96,218</b>	<b>6,732</b>	<b>8</b>
Other resources, such as user fees	752	1,003	2,185	1,698	1,093	-1,092	-50
<b>Total FTEs</b>	<b>95,370</b>	<b>94,909</b>	<b>91,671</b>	<b>91,555</b>	<b>97,311</b>	<b>5,640</b>	<b>6%</b>

Legend: n/a = not applicable.

Source: Fiscal Year 2012, 2013 and 2014 Congressional budget justifications for IRS.

<sup>a</sup>A full-year 2013 appropriation for this account was not enacted at the time the budget was prepared; therefore, the budget assumes this account is operating under the Continuing Appropriations Resolution, 2013 (P.L. 112-175). The amounts included for 2013 reflect the annualized level provided by the continuing resolution and do not include reductions due to sequestration.

<sup>b</sup>In fiscal year 2012, administrative resources for HITCA were moved to the Taxpayer Services appropriation under the Consolidated Appropriations Act, 2012 (Pub. L. No. 112-74).

## Budget Data and Trends

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### IRS Expanded Efforts to Identify Savings and Efficiencies

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- In April 2011, we reported that IRS identified information technology (IT) infrastructure savings through a systematic review of contract and other IT activities, which identified opportunities to streamline costs for providing IT services while maintaining service levels.<sup>4</sup>
- We recommended that IRS further expand efforts to systematically identify savings and efficiencies as part of its budget development process on a periodic, but not necessarily annual, basis.
- In preparing its fiscal year 2012 budget, IRS officials informed us they examined all base operations at a high level, and absorbed reductions to its fiscal year 2012 appropriation by decreasing full-time equivalents and other costs such as travel, training, consulting services, and IT investments.
- In ongoing work, we are assessing how IRS prioritizes and justifies spending, including its base budget.

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<sup>4</sup>GAO, *IRS Budget 2012: Extending Systematic Reviews of Spending Could Identify More Savings Over Time*, GAO-11-547 (Washington, D.C.: Apr. 11, 2011).

# Sequestration

## Sequestration Reduces Fiscal Year 2013 Budget Levels for IRS

According to the Acting IRS Commissioner, as a result of sequestration, IRS may plan to

- continue to operate under a hiring freeze;
- reduce funding for grants and other expenditures;
- cut costs in areas such as travel, training, facilities, and supplies;
- review contract spending to ensure only the most critical and mandatory requirements are fully funded; and
- furlough all staff for a total of 5 to 7 days after the filing season ends.

**Table 7: IRS Funding Subject to Sequestration and Subsequent Reductions to Discretionary IRS Appropriation Accounts for Fiscal Year 2013<sup>a</sup>**

Discretionary appropriation accounts	Total sequestrable budget authority amount (in millions)	Sequester percentage	Total sequester amount (in millions)
Enforcement	\$5,348	5%	\$267
Operations support	3,983	5	199
Taxpayer services	2,271	5	114
BSM	332	5	17
<b>Total discretionary</b>	<b>\$11,934</b>	--	<b>\$597</b>

Source: Office of Management and Budget, "OMB Report to the Congress on the Joint Committee Sequestration for Fiscal Year 2013."

<sup>a</sup>Discretionary appropriations are budgetary resources that are provided in appropriations acts, and do not fund mandatory programs. Sequestration also requires reductions of 5.1 percent to other nonexempt nondefense mandatory programs. IRS has eight appropriation accounts, such as the IRS Miscellaneous Retained Fees account, that fall into this category. The total sequester amount for those appropriation accounts is \$232 million.

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Katherine Siggerud, Managing Director, [siggerudk@gao.gov](mailto:siggerudk@gao.gov)  
(202) 512-4400, U.S. Government Accountability Office  
441 G Street, NW, Room 7125, Washington, DC 20548

### **Public Affairs**

Chuck Young, Managing Director, [youngc1@gao.gov](mailto:youngc1@gao.gov)  
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## Appendix II: GAO Contacts and Staff Acknowledgements

### GAO Contacts

James R. White, (202) 512-9110, whitej@gao.gov

James R. McTigue, Jr., (202) 512-9110, mctiguej@gao.gov

### Staff Acknowledgements

In addition to the individual named above, Joanna Stamatiades, Assistant Director; James Cook, Dewi Djunaidy, Lois Hanshaw, LaKeshia Allen Horner, Kirsten B. Lauber, Mark Kehoe, Natalie Maddox, Libby Mixon, Laurel Plume, Neil Pinney, Mark Ryan, Erinn L. Sauer, Cynthia Saunders, and Robert Yetvin made key contributions to this report.

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## Public Affairs

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