GRANTS MANAGEMENT

OMB Should Collect and Share Lessons Learned from Use of COVID-19-Related Grant Flexibilities
Why GAO Did This Study

Federal grants to state and local governments totaled $721 billion in fiscal year 2019. OMB has established requirements to ensure accountability for such funds. In March 2020, OMB identified flexibilities related to those requirements to support grantees’ response to COVID-19. The CARES Act includes a provision for GAO to report on its ongoing monitoring and oversight efforts related to the COVID-19 pandemic. This report is a part of that body of work and examines: (1) how selected agencies made grant flexibilities available, and how grantees reported using them; (2) how OMB and selected agencies developed and implemented grant flexibilities; and (3) the extent to which OMB has identified lessons learned from the use of grant flexibilities.

GAO reviewed documents and interviewed officials at OMB and three agencies. GAO selected those agencies because they account for approximately two-thirds of federal grant spending. GAO also interviewed officials from 16 organizations representing grantees. GAO assessed OMB and agencies’ development and implementation of the flexibilities against relevant internal control standards. GAO also assessed OMB’s efforts to identify lessons learned against criteria identified in prior work.

What GAO Recommends

GAO is making one recommendation to OMB to collect and share lessons learned from the use of grant flexibilities. OMB generally agreed with the recommendation.

What GAO Found

In March and April 2020, the Office of Management and Budget (OMB) identified 15 exceptions to government-wide grants management requirements agencies could make available to grantees and grant applicants. Referred to as flexibilities, OMB’s memorandums stated that they were intended to help grantees respond to and address organizational challenges stemming from COVID-19 by reducing administrative burden without compromising accountability. OMB rescinded most flexibilities in June 2020. All flexibilities expired by the end of December 2020.

<p>| Examples of Office of Management and Budget-Identified Grant Flexibilities |</p>
<table>
<thead>
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<th>Flexibility</th>
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<td>Salaries and other project activities</td>
<td>Agencies could allow grantees to continue to charge salaries and benefits (consistent with grantee pay policies) and other costs necessary to resume grant activities.</td>
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<tr>
<td>Financial and other reporting extensions</td>
<td>Agencies could allow grantees to submit financial and other reporting up to 3 months beyond its due date.</td>
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The flexibilities were broadly available at the three selected agencies—the Departments of Education, Health and Human Services, and Transportation. Officials from grantees told GAO that grantees reported using the flexibilities to address unprecedented operational disruptions related to COVID-19, such as having to close offices or laboratories in response to stay-at-home orders early in the pandemic. For example, research grantees reported using a flexibility to continue using federal grant funding to pay the salaries of employees unable to work during shutdowns. They reported that this flexibility allowed them to retain employees and be prepared to restart grant-funded work when it was safe to do so.

OMB and selected agencies leveraged existing grants management processes to develop and implement the flexibilities in line with relevant internal control standards, such as risk assessment and communication. For example, OMB consulted with agencies involved in a government-wide effort to modernize grants management policy to identify flexibilities that would strike a balance between helping grantees respond to the pandemic and maintaining controls against waste, fraud, and abuse of federal grant funds. Offices responsible for grants management policy at each selected agency then issued agency-wide guidance communicating the available flexibilities and policies and procedures for implementing them.

In prior work, GAO has found that collecting and sharing lessons learned from programs or projects helps organizations share information for improving work processes and factor beneficial information into future planning. While OMB is relying on agencies to individually document lessons they learned using the flexibilities, it has not established a process to collect and share lessons learned widely across the federal government. Such an effort could help OMB and agencies understand the extent to which the flexibilities assisted grantees while maintaining accountability. The COVID-19 pandemic was the third time in recent years that OMB identified flexibilities when crises disrupted grantees’ ability to continue managing their grants as they normally do. Collecting and sharing lessons learned widely could also help inform future OMB and agency decisions.
Abbreviations

CAP   cross-agency priority
COVID-19  Coronavirus Disease 2019
DOT   Department of Transportation
GPO   Grants Policy Office
ECGAP Executive Committee on Grants Administration Policy
Education Department of Education
HHS   Department of Health and Human Services
NOFO Notice of Funding Opportunity
OA operating administration
OAGA Office of Acquisition and Grants Administration
OMB Office of Management and Budget
OSPE Office of the Senior Procurement Executive
SAM System for Award Management

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The Coronavirus Disease 2019 (COVID-19) directly affected federal grantees as they operated with reduced operational capacity in response to stay-at-home orders and responded to increased costs, such as for personal protective equipment. In response to these challenges, the Office of Management and Budget (OMB) issued guidance beginning in March 2020 that identified temporary exceptions to grants management requirements federal agencies could make available to their grantees, as the agencies deemed appropriate and to the extent permitted by law. OMB made most of these exceptions available for between 3 and 5 months, as described below. They have all been rescinded or expired as of December 2020.

As stated in the guidance, OMB intended these exceptions—commonly referred to as flexibilities—to immediately and temporarily help grantees respond to, and address, organizational challenges caused by COVID-19 by reducing their administrative burden without compromising accountability. Grantees could apply flexibilities made available by their

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3OMB identified flexibilities for use by recipients and applicants of federal financial assistance. Federal financial assistance comprises grants, cooperative agreements, non-cash contributions or donations of property, direct appropriations, and food commodities, among other things. For the purposes of this report, our use of the term grant also includes other types of federal financial assistance.
grantor agencies to requirements for allowable costs, procurement, and financial and other reporting, among other things.

Federal grants play an important role in funding national priorities, including health care, transportation, and education. For example, grantees use federal grant funds to conduct laboratory research on vaccines, build and maintain roads and mass transit systems, and provide instruction to improve students’ academic achievement. Federal outlays for grants to state and local governments totaled $721 billion in fiscal year 2019.4

Congress and OMB have established a variety of government-wide grants management requirements intended to ensure accountability and transparency for this funding. For instance, OMB has established Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards—commonly referred to as the Uniform Guidance.5 The Uniform Guidance is intended to provide a government-wide framework of grants management requirements that simultaneously reduces the risk of waste, fraud, and abuse of federal grant funds and administrative burden on grantees while delivering better grant performance.

The CARES Act includes a provision for us to report on our ongoing monitoring and oversight efforts related to the COVID-19 pandemic.6 This report is a part of our body of work in response to the CARES Act. It focuses on the federal government’s efforts to support its grantees during the pandemic. Specifically, in this report we:

• identify how selected agencies made OMB-identified grant flexibilities available to grantees and applicants, and how grantees reported using them;
• describe how OMB and selected agencies developed and implemented grant flexibilities; and

4For additional information, see our key issues page on grants to state and local governments:


• assess the extent to which OMB has identified lessons learned from the development and implementation of grant flexibilities.

To address these three objectives, we analyzed agency documents about the development and implementation of grant flexibilities and interviewed staff at OMB and three selected agencies: the Departments of Health and Human Services (HHS), Transportation (DOT), and Education (Education). We selected these agencies because together they accounted for approximately two-thirds of federal grant obligations in fiscal year 2019, the most recent full year for which data were available at the time we began our review.

We focused our review on actions (1) OMB took at the government-wide level, and (2) selected agencies took at the departmental level to develop and implement the grant flexibilities. We did not review the appropriateness or legality of the use of the flexibilities by any subcomponents or programs within the selected agencies.

To address the first objective, we reviewed information such as grants management policies and procedures from the three selected agencies and identified how each agency made the grant flexibilities available to its grantees. We also interviewed staff responsible for developing and implementing OMB’s guidance on grant flexibilities.

In addition, we interviewed relevant officials at 16 organizations representing different types of federal grantees (e.g., states, localities, tribes, and research institutions), as well as other associations representing members that receive or manage federal grants. We identified these organizations by reviewing our past work on grants management and asking organization officials for suggestions of other relevant organizations with whom we should speak. We also reviewed information from the 16 organizations. We identified the most common

7The grantee organizations we interviewed were the National Association of State Budget Officers; the Council on Government Relations; the Federal Demonstration Partnership; the National Association of State Auditors, Comptrollers, and Treasurers; the National Conference of State Legislatures; the Rhode Island Office of Management and Budget; the Illinois Office of Management and Budget; the National League of Cities; the Council of State Governments; the National Association of Counties; the National Grants Management Association; the Native American Finance Officers Association; the Association of American Universities; the Association of State and Territorial Health Officials; the American Public Transportation Association; and the American Public Human Services Association.
COVID-19-related challenges they reported grantees faced, as well as how grantees used specific flexibilities to address those challenges.

To address the second objective, we reviewed OMB’s and selected agencies’ efforts to develop and implement the grant flexibilities. We assessed their efforts against federal standards for internal control. For this report, we focused on a subset of four internal control standards: (1) risk assessment; (2) information and communication; (3) control activities; and (4) monitoring. We used these four internal control standards because our past work has found that agencies developing guidance—including on grants management—should apply them to ensure that the guidance they produce achieves its desired results.

To address the third objective, we evaluated OMB’s efforts to identify lessons learned about the development and implementation of grant flexibilities against leading practices for lessons learned we have identified in prior work.

We conducted this performance audit from April 2020 to March 2021 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.

Background

The Uniform Guidance

OMB is responsible for establishing government-wide grants management policies. In 2013, OMB led an interagency effort to revise the Uniform Guidance to reflect the flexibilities.

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and streamline its existing government-wide grants management circulars into the Uniform Guidance. The Uniform Guidance became effective in December 2014. Its requirements cover four areas:

- **Pre-Award Requirements and Contents of Awards.** This area prescribes instructions that agencies are to follow in executing program planning, announcement, application, and award processes. For example, it instructs agencies to provide specific information in their notifications to the public that grant funding is available, such as the due dates for applications.

- **Post-Award Requirements.** This area establishes requirements that agencies are to impose on non-federal entities during the execution of the grant. For instance, grant-making agencies must collect financial information from grantees no more frequently than quarterly but no less frequently than annually.

- **Cost Principles.** This area establishes principles for determining the allowable costs incurred by non-federal entities during the execution of a grant. For instance, costs must be necessary and reasonable for the performance of the federal grant.

- **Audit Requirements.** This area sets forth standards for obtaining consistency and uniformity among federal agencies in the audit of non-federal grantees’ expending federal grant funds. For instance, a non-federal entity must submit its audit report within the earlier of 30 calendar days after receipt of the auditor’s report, or no later than 9 months after the end of the audit period.

The Uniform Guidance provides that OMB will review it at least every 5 years. OMB led an interagency effort to update the Uniform Guidance, which it finalized in August 2020. As part of this update, OMB implemented changes to modernize grantee reporting and to encourage agencies to measure performance in a way that will help improve grant goals and objectives. For example, based on challenges grantees reported facing in collecting grant closeout information from sub-grantees and reporting it to agencies in a timely manner, OMB extended the time

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frame for grantees to submit closeout reports to federal agencies by 30 days.\textsuperscript{15}

The Uniform Guidance applies to all federal agencies that make grants to non-federal entities.\textsuperscript{16} Federal agencies must implement its requirements in codified regulations, with deviations allowed only in circumstances in which statutes establish different requirements or where differences are approved by OMB.\textsuperscript{17} HHS, DOT, and Education have each established such regulations.\textsuperscript{18}

### Grant Flexibilities

The Uniform Guidance identifies how OMB and federal agencies can provide grantees with exceptions (commonly referred to as flexibilities) related to its requirements (the Uniform Guidance uses the term “exceptions.”)\textsuperscript{19} Throughout this report, we use the term “flexibilities” as it is the common usage of that term. OMB can identify exceptions to the Uniform Guidance for classes of grants or grantees when the exceptions would not otherwise be prohibited by statute. In addition, agencies can make exceptions available to individual grantees on a case-by-case basis except where otherwise required by law or where OMB or other approval is expressly required.\textsuperscript{20}

OMB identified a total of 15 flexibilities for grantees and grant applicants related to COVID-19 in three memorandums it issued in March and April 2020.\textsuperscript{21} In the first memorandum, OMB identified flexibilities for use in cases in which the purpose of the grant was to support continued research and services necessary to carry out the COVID-19 emergency response. In the second and third memorandums, OMB expanded the availability of the flexibilities. For example, in the second memorandum OMB identified flexibilities for use in cases in which grantees or applicants

\textsuperscript{15}In its August 2020 revision of the Uniform Guidance, OMB increased the number of days for grantees to submit closeout reports and liquidate all financial obligations from 90 to 120 calendar days. 2 C.F.R. § 200.344.

\textsuperscript{16}2 C.F.R. § 200.101(a).

\textsuperscript{17}2 C.F.R. § 200.106.

\textsuperscript{18}45 C.F.R § 75; 2 C.F.R. § 1201; and 2 C.F.R. § 3474, respectively.

\textsuperscript{19}2 C.F.R. § 200.102.

\textsuperscript{20}Agencies may apply less restrictive requirements under limited circumstances. 2 C.F.R. § 200.102(c).

\textsuperscript{21}OMB M-20-11 (Mar. 9, 2020); M-20-17 (Mar. 19, 2020); and M-20-20 (Apr. 9, 2020).
were affected by the loss of operational capacity and increased costs due to COVID-19. Federal agencies could decide to make the flexibilities available to grantees as they deemed appropriate and to the extent they were permitted by law. Table 1 identifies the flexibilities OMB identified across the three memorandums:

<table>
<thead>
<tr>
<th>Flexibility</th>
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<tr>
<td>Pre-award costs</td>
<td>Agencies could allow necessary costs incurred from January 20, 2020, and prior to the grant’s effective date.</td>
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<tr>
<td>System for Award Management (SAM)</td>
<td>Agencies could relax the requirement for active registration in SAM—required for entities receiving grants—at the time of application, as well as extend some deadlines for recertifications.a</td>
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<tr>
<td>Notice of Funding Opportunity (NOFO)</td>
<td>Agencies could publish emergency NOFOs for fewer than 30 days without providing a separate justification for each.</td>
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<tr>
<td>No-cost extensions</td>
<td>To the extent permitted by law, agencies could extend periods of performance for selected expiring grants by up to 1 year.</td>
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<tr>
<td>Non-competitive continuation requests</td>
<td>For grantees requesting continuation of their grant projects, agencies could accept a brief statement of the grantee verifying its ability to resume activities and accept further grant funding.</td>
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<tr>
<td>Prior approval requirements</td>
<td>Agencies could waive the requirement for prior approval of special or unusual costs as necessary to effectively address the response.</td>
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<tr>
<td>Procurement exemptions</td>
<td>Agencies could waive certain procurement requirements, such as taking steps to contract with small and minority- and women-owned businesses.</td>
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<tr>
<td>Financial and other reporting extensions</td>
<td>Agencies could allow grantees to submit financial and other reporting up to 3 months beyond its due date.</td>
</tr>
<tr>
<td>Salaries and other project activities</td>
<td>Agencies could allow grantees to continue to charge salaries and benefits (consistent with grantee pay policies) and other costs necessary to resume grant activities.</td>
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<tr>
<td>Single audit extensions</td>
<td>For grants whose purpose is to support research and services necessary to carry out the emergency response to COVID-19, agencies should allow grantees to submit reports 1 year beyond the normal due date. Agencies should allow grantees affected by the loss of operational capacity and increased costs due to COVID-19, and with fiscal year-ends through June 30, 2020, to submit them 6 months beyond the normal due date.</td>
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<tr>
<td>Closeout extensions</td>
<td>Agencies could allow grantees to delay their submission of reporting required for grant closeout for up to 1 year after the award expires.</td>
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<tr>
<td>Application deadline flexibility</td>
<td>Agencies could provide flexibility for applicants’ submissions of competing applications in response to specific announcements and unsolicited applications.</td>
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<tr>
<td>Costs not normally chargeable</td>
<td>Agencies could allow grantees to charge normally unallowable costs, such as cancelling events or travel, necessary for pausing and restarting activities.</td>
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<tr>
<td>Indirect cost rate extensions</td>
<td>Agencies could allow grantees to use current indirect cost rates for 1 additional year without submitting a new proposal.</td>
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<tr>
<td>Repurposing grants</td>
<td>Agencies could repurpose grants to support the COVID-19 response by allowing grantees to donate medical equipment purchased under grants to hospitals or labor to support emergency response if permitted by all legal requirements associated with such funding.</td>
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Source: OMB. | GAO-21-318
In August 2020, OMB permanently revised the SAM registration requirements to allow agencies to waive the requirement to register when they determine exigent circumstances would prevent an applicant from registering prior to the submission of an application without needing to request a waiver from OMB. 2 C.F.R. 25.110(c)(2).

OMB used its memorandums to exercise its authority under section 7504(a) and 7505(a) of Title 31, United States Code, to extend the normal Single Audit reporting deadline set out in section 7502(h) of Title 31, United States Code. In June 2020, OMB amended and extended this flexibility. It allowed grantees that had not yet filed single audit reports as of March 19, 2020 that had normal due dates from March 30, 2020 through June 30, 2020 to delay completion and submission of their reports up to 6 months. In addition, it allowed audits normally due from July 31, 2020, through September 30, 2020, an extension of up to 3 months. OMB-M-20-26 (June 18, 2020). In December 2020, OMB directed agencies to allow grantees with single audit reports due from October 1, 2020 through June 30, 2021, and that received COVID-19 funding, an extension of up to 3 months for completing and submitting their reports. OMB, 2 CFR Part 200, Appendix XI Compliance Supplement Addendum, December 2020.

In June 2020, OMB issued a fourth memorandum that temporarily extended two of the flexibilities while rescinding the others. OMB-M-20-26 (June 18, 2020). The memorandum extended the salaries and other projects flexibility until September 30, 2020, but required agencies to inform grantees to exhaust other available funding sources in order to preserve federal funds for the ramp-up effort. It also amended and extended the single audit flexibility. As revised, this flexibility allowed grantees that had not yet filed single audit reports as of March 19, 2020 that had normal due dates from March 30, 2020 through June 30, 2020 to delay completion and submission of their reports up to 6 months. In addition, it allowed audits due from July 31, 2020 through September 30, 2020 a 3-month extension. Single Audit Act, codified, as amended, at 31 U.S.C. §§ 7501-7506.

22OMB, M-20-26 (June 18, 2020). The memorandum extended the salaries and other projects flexibility until September 30, 2020, but required agencies to inform grantees to exhaust other available funding sources in order to preserve federal funds for the ramp-up effort. It also amended and extended the single audit flexibility. As revised, this flexibility allowed grantees that had not yet filed single audit reports as of March 19, 2020 that had normal due dates from March 30, 2020 through June 30, 2020 to delay completion and submission of their reports up to 6 months. In addition, it allowed audits due from July 31, 2020 through September 30, 2020 a 3-month extension. Single Audit Act, codified, as amended, at 31 U.S.C. §§ 7501-7506.
OMB had recently made flexibilities available to help federal grantees manage their grants during crisis situations on two occasions prior to 2020. It previously made them available for grantees affected by Hurricanes Katrina and Rita in 2005 and Hurricanes Harvey, Irma, and Maria in 2017.23

All of the OMB-identified grant flexibilities were available across each of the selected agencies:

- **DOT** issued internal guidance to its operating administrations after OMB issued each of its first three memorandums notifying them that the OMB-identified flexibilities were available for them to use as they deemed appropriate.\(^{24}\)

- **Education** officials told us they considered all of the OMB-identified grant flexibilities available across the department. Education issued internal guidance to its program offices in April 2020 encouraging the offices to make all of the flexibilities OMB identified in its second memorandum available for the department’s discretionary grants.\(^{25}\) However, Education did not allow its program offices to make non-competitive continuation awards based solely on a grantee’s statement verifying its ability to resume activities and accept further grant funding, as the OMB-identified flexibility allowed. Furthermore, Education officials told us that no program offices used the flexibility allowing for the publication of notices of funding opportunities for fewer than 30 days.

- **HHS** issued internal guidance to its operating and staff divisions making available all of the flexibilities OMB identified in its first two memorandums. HHS issued similar internal guidance to all HHS grant-making agencies after OMB issued its third memorandum that identified limitations on the agencies’ use of the repurposing flexibility the memorandum contained. Specifically, the guidance alerted HHS grant-making agencies that they could donate or loan medical equipment or supplies upon the approval of the Office of the Assistant Secretary for Financial Resources. However, the divisions could not donate labor or contract services under the OMB-identified flexibility.

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\(^{24}\) DOT officials told us that four of the department’s 11 operating administrations used OMB-identified grant flexibilities—the Federal Railroad Administration, the Federal Transit Administration, the National Highway Traffic Safety Administration, and the Pipeline and Hazardous Materials Safety Administration. The other operating administrations determined that the flexibilities were unnecessary for their grantees’ continued administration of their grants.

\(^{25}\) Education determined that the flexibilities OMB identified in its first memorandum did not apply to any known Education grantees since they were for use in cases in which the purpose of the grant was to support continued research and services necessary to carry out the COVID-19 emergency response.
Officials from grantee organizations told us that grantees faced unprecedented operational disruptions during the COVID-19 pandemic, which made it difficult for them to continue implementing their grants. These disruptions included:

- **Shutting down operations temporarily.** Grantees temporarily closed locations where they conducted grant work (e.g., offices or laboratories). Organizations made these closures in response to stay-at-home orders or as a result of their own initiatives to maintain employee safety.

- **Shifting employees to remote work.** To maintain the safety of their workforces, grantees mandated that their telework-ready employees work remotely during the pandemic.26

- **Rescheduling planned grant work.** Grantees were unable to conduct certain grant activities—such as hosting conferences that required in-person attendance—as planned, and needed to reschedule work.

- **Supporting medical care and research.** Grantees adjusted their normal grant operations to support medical care and research in response to the COVID-19 outbreak.

Officials from grantee organizations provided examples of grantees’ use of specific grant flexibilities to address these disruptions:

- **Paying salaries during temporary shutdowns.** Officials from an association that represents research grantees told us that its members were affected by COVID-19-related temporary shutdowns. Research grantees conduct a variety of federally-funded research, such as testing new medical treatments and clean energy technologies. Although such grantees were able to conduct many research activities during COVID-19 temporary shutdowns, many had to cease on-campus research activities. For example, individuals who conduct hands-on research in laboratories were unable to continue their work during shutdowns.

  Research grantees continued to pay these employees’ salaries with federal grant funds, using the flexibility that allowed them to do so. The officials told us that grantees’ ability to continue to pay these employees’ salaries during shutdowns allowed the grantees to retain

26Officials told us that some employees, such as researchers conducting hands-on research in laboratories, were unable to work remotely during the pandemic-related shutdowns.
those individuals and be prepared to restart grant work as soon as it was safe for them to do so.

- **Extending single audit deadlines to accommodate remote work.** One state government official said that her state found the flexibility to extend the submission deadline for single audits to be particularly valuable. The official said that many state employees transitioned to remote work at the beginning of the pandemic, at a time of the year when they normally would be working with auditors to complete the state’s single audit. However, many of the files needed to complete auditing within the state are kept on paper. These files were therefore not accessible to remote workers. The extension of the single audit deadline allowed the state to delay auditing work until they could safely access the physical files.

- **Extending the grant period of performance to reschedule work.** Officials from an association that represents state governments told us that their organization also receives grant funding from federal agencies. They noted that some of the organization’s scheduled 2020 grant activities had to be conducted in person, such as hosting conferences. The officials said that their organization used the no-cost extension flexibility to extend grant periods of performance to accommodate the rescheduling of some of these events for future dates.

- **Repurposing grants to support medical care.** Officials from multiple grantee associations told us that grantees used the flexibility allowing for the repurposing of grants to support local hospitals’ care for COVID-19 responders and patients early in the pandemic. For example, an official from one association told us that grantees donated personal protective equipment purchased with federal grant funds to first responders who faced shortages of such equipment. An official from a second association told us that one of its research institutions reassigned physicians and nurses supported by federal research grants to provide clinical care in COVID-19 critical care units. They said this flexibility provided immense value in caring for COVID-19 patients. In both cases, the officials told us that grantees worked closely with federal agencies to ensure that the actions they took under this flexibility were legally allowable.
OMB leads a cross-agency process for establishing government-wide grants management policies. Each of the selected agencies have centralized processes for developing and overseeing implementation of government-wide and agency-specific grants management policies across their organizations.

In March 2018, the administration established the Results-Oriented Accountability for Grants cross-agency priority (CAP) goal as part of the President’s Management Agenda. The goal seeks to modernize government-wide grants management policy so that grants managers spend less time monitoring compliance and more time focusing on improving grant results. OMB co-leads the goal with officials from large grant-making agencies. They report to the Chief Financial Officers Council. OMB led its 2020 update of the Uniform Guidance as one of the goal’s major efforts to help agencies better achieve grant program goals and objectives.

These are the selected agencies’ processes for developing and overseeing implementation of grants management policies across their agencies:

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27OMB is to coordinate with agencies to develop priority goals for the federal government—commonly referred to as cross-agency priority goals. The goals are to be published on the federal government’s performance website concurrently with the President’s Budget in the second year of the presidential term. 31 U.S.C. § 1120.

- **Education:** Education has two department-level offices responsible for grants management that work with other program offices within the department that are directly responsible for making grant awards. The Grants Policy Office (GPO) in the Office of Planning, Evaluation and Policy Development works with offices across the department to strengthen the connection between the Secretary’s priorities and grant implementation throughout the process, from design through evaluation. The Office of Acquisition and Grants Administration (OAGA) in the Office of Finance and Operations develops, manages, and provides grants management policy guidance for, as well as oversight throughout, the department’s formula and discretionary grant process. The department’s grants policies and guidance are codified in department-level handbooks for discretionary and formula grants, which includes how departmental offices apply the Uniform Guidance.

- **HHS:** The Office of Grants develops and oversees implementation of the department’s grants management policies and regulations, including its implementation of the Uniform Guidance. It publishes HHS’s Grants Policy Administration Manual, which provides guidance for how the department’s operating and staff divisions should apply the Uniform Guidance’s requirements, as well as other statutory and administrative requirements.

- **DOT:** The Office of the Senior Procurement Executive (OSPE) oversees the department’s grants management policies and procedures. OSPE’s Financial Assistance Policy and Oversight Division produces the Guide to Financial Assistance, which identifies policies and procedures intended to ensure DOT’s subcomponents’ consistent application of the Uniform Guidance’s requirements and principles, along with other statutory, government-wide, and department grants management requirements.

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**OMB and Selected Agencies Leveraged Grants Management Processes to Develop and Implement Flexibilities**

OMB and the selected agencies leveraged existing grants management processes at both the government-wide and agency levels to develop and implement the flexibilities aligned with relevant internal control standards. Our past work has found that agency officials developing guidance—including on aspects of grants management—should apply internal control standards to ensure that the guidance they produce achieves its desired result.\(^{29}\) Those standards include risk assessment, etc.

\(^{29}\)GAO-15-368.
communication, control activities (i.e., policies and procedures), and monitoring.

Figure 2: Risk Assessment

Risk assessment
Internal control should provide for an assessment of the risks the agency faces. Once risks have been identified, they should be analyzed for their possible effects.

Source: GAO | GAO-21-318

OMB staff told us that in developing flexibilities they had to assess how to identify flexibilities that would assist grantees in responding to the pandemic by reducing their burden while maintaining controls against waste, fraud, and abuse of federal grant funds. OMB used the Results-Oriented Accountability for Grants CAP goal management process to consult with agencies on flexibilities that would meet that trade-off. For example, OMB staff told us that they consulted with the other leaders of the CAP goal—HHS; the Departments of Justice, Labor, and State; and the National Science Foundation—through conference calls and emails in mid-March 2020 about flexibilities that should be included in its second memorandum for use in cases where grantees were affected by the loss of operational capacity and increased costs due to COVID-19.

Actions that the selected agencies took to assess risks in implementing the OMB-identified flexibilities include:

- **Education:** According to Education officials, after the COVID-19 pandemic began, Education formed a Grants Policy Cross-Cutting Issues Group to discuss risks the department’s grantees faced as they continued to implement grant programs during the pandemic. The group included officials from GPO, OAGA, the Office of the General Counsel, and each program office. Officials told us that their work included identifying risks the OMB-identified grant flexibilities might pose for the department and its grantees. For example, Education determined that implementing the non-competitive continuation request flexibility as identified by OMB could increase risk that Education would improperly extend grants for grantees that were not meeting expected performance. The officials subsequently identified specific policies and procedures intended to mitigate risks they identified.
• **HHS**: Officials from the Office of Grants told us that after OMB identified the flexibilities their office assessed risks that could result from HHS grantees’ use of them. They told us that they identified several ways in which HHS grantees’ use of the flexibilities could heighten risk of waste, fraud, or abuse of grant funding. For example, after OMB identified the repurposing flexibility in M-20-20, Office of Grants officials grew concerned that many HHS grant programs would be statutorily prohibited from the repurposing of labor and contract services. Therefore, the Office of Grants decided it would be risky to make the flexibility fully available across the department, and did not do so. HHS made the flexibility available with certain restrictions.

• **DOT**: OSPE officials told us that they sought to confirm that DOT’s operating administrations (OA) made flexibilities available within the parameters OMB established in its memorandums to mitigate the risk that the OAs would make them available improperly. To do so, the Senior Procurement Executive met with individuals responsible for grants management within the OAs to discuss implementation of the flexibilities. Officials told us that through these conversations they determined that the OAs were prepared to implement the flexibilities properly.

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**Figure 3: Information and Communication**

Information should be recorded and communicated internally within the federal government, and externally to relevant parties, such as grantees.

OMB documented the flexibilities in memorandums that it distributed to the heads of federal agencies and posted on its publicly accessible website. In addition, OMB leveraged the Results-Oriented Accountability for Grants CAP goal’s management process to further communicate information about the flexibilities across the federal government and to key external stakeholders. OMB presented on, discussed, and answered questions about the flexibilities at two Grant Innovation Exchange sessions it held in late March 2020. OMB conducts these sessions under the CAP goal’s aegis and intends them to bring together members of the grants management community—including representatives from federal agencies; state, local, and tribal governments; institutions of higher
education; and nonprofit organizations—to discuss new ideas in grants management.

Actions the selected agencies took to communicate information about the flexibilities they made available internally and externally include:

- **Education**: GPO, OAGA, and other offices developed guidance for program offices to implement the flexibilities through grants bulletins. GPO developed grant principles aligned with the Secretary’s policies for discussion across the agency, and OAGA used those principles to draft the grant bulletins. Officials said that the grant bulletins were internally distributed and discussed with grant-making offices. The grant bulletins also directed program offices to provide external guidance to grantees on the flexibilities. Officials told us that GPO, OAGA, and other offices shared responsibility in developing and providing publicly-available fact sheets related to the flexibilities on Education’s website.

- **HHS**: The Office of Grants issued internal guidance to HHS’s subcomponents on implementing the flexibilities OMB identified in M-20-11, M-20-17, M-20-20, and M-20-26. In that guidance, the Office of Grants directed the subcomponents to communicate allowable flexibilities to their grantees along with policies and procedures for mitigating risks associated with their use.

- **DOT**: OSPE’s Financial Assistance Policy and Oversight Division issued guidance on the flexibilities to the department’s subcomponents through a series of Financial Assistance Policy Letters. OSPE uses such letters to communicate grants management policies and procedures requiring prompt implementation to the grants workforce across the department. The letters identified the flexibilities OMB identified and policies and procedures subcomponents should follow in making them available. The letters also directed subcomponents to post information about the flexibilities they made available on their websites.

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**Figure 4: Control Activities**

**Control Activities**

Control activities are the policies, procedures, and mechanisms that help ensure that actions are taken to address risks.

Source: GAO | GAO-21-318
OMB established and communicated in its memorandums policies and procedures intended to address identified risks related to the flexibilities, such as the need to prevent waste, fraud, and abuse in grant spending. For example, OMB directed agencies to require their grantees that used the flexibility to charge salaries and other project activities to maintain records and documentation to support those charges. OMB staff told us that during their consultations with Results-Oriented Accountability for Grants CAP goal participants, agency officials requested such policies and procedures be added to the memorandums to ensure that grantees maintain accountability for their use of federal grant funds.

Actions the three selected agencies took to establish and communicate policies and procedures for managing risks related to the flexibilities include:

- **Education:** The grant bulletins identified policies and procedures for mitigating risks associated with the flexibilities that Education’s program offices should follow in making them available to their grantees. In general, the bulletins directed program offices considering using flexibilities to consult with Education’s Office of the General Counsel or their program attorneys. In one specific instance, a bulletin prohibited program offices from making non-competitive continuation awards based solely on a brief statement from grantees, as allowed by one of OMB’s flexibilities. Education’s grants policies indicate that program offices must ensure that grantees seeking a non-competitive continuation award submit an annual performance report that addresses whether the status of a funded project is aligned with the scope and objectives established in the approved application. The bulletin required program offices to continue the regular practice of collecting and reviewing annual performance reports from all grantees seeking non-competitive continuation awards, even if those reports had to be streamlined as a result of COVID-19. However, Education used its existing authority to make some portions of existing performance reports optional, as appropriate, if grantees did not have data available. This was intended to ensure that non-competitive continuation awards were made only to grantees in a position to continue meeting expected performance. The bulletin directed program offices that they could grant non-competitive continuation awards to grantees that experienced performance issues during the COVID-19 crisis, but that those issues should be addressed with updated conditions covering the continuation grant.
• **HHS:** In the internal guidance it issued to HHS’s subcomponents, the Office of Grants described policies and procedures the subcomponents should implement to mitigate the risks associated with the use of the flexibilities, such as potential waste, fraud, and abuse of grant funds. The guidance directed HHS’s subcomponents to consult with internal offices, including the Office of General Counsel or program counsel, as they considered providing administrative relief to grantees. In addition, the guidance directed subcomponents to ensure that any grantees that used the flexibilities allowing for the charging of salaries or other project activities or normally unallowable costs maintain appropriate records and cost documentation to substantiate those charges.

• **DOT:** OSPE’s Financial Assistance Policy and Oversight Division established and communicated policies and procedures DOT subcomponents should adopt to mitigate against potential risks when making flexibilities available. For example, OSPE’s guidance directed DOT subcomponents to consult the Office of the General Counsel or their Offices of Chief Counsel before determining whether a flexibility could be applied to a grant award. This was intended to ensure that the use of any flexibility made available aligned with statutory requirements. In addition, the guidance directed DOT subcomponents to maintain appropriate records and documentation to support charges made based on the flexibilities allowing the charging salaries and other project activities and normally unallowable costs.

**Figure 5: Monitoring**

**Monitoring**

Internal control should generally be designed to ensure that ongoing monitoring occurs in the course of normal operations.

Source: GAO. | GAO-21-318

OMB staff told us they leveraged the Results-Oriented Accountability for Grants CAP goal's management structure to monitor implementation of the flexibilities and assist federal agencies and grantees. For example, OMB staff told us they provided input on CAP goal participants’ implementation of the flexibilities by commenting on those agencies’ draft guidance for implementing the flexibilities prior to publication. In addition, OMB asked agencies or grantees with questions about implementation to submit questions to an email address overseen by OMB's Office of Federal Financial Management Grants Team. OMB staff told us that
common submissions to the email address included questions about the single audit process and indirect cost rates.

Actions the three selected agencies took to monitor the implementation of the flexibilities include:

- **Education:** Officials told us that in the early weeks of the pandemic, the Office of the General Counsel and Office of the Secretary worked with Assistant Secretaries to facilitate consistent use of the flexibilities. GPO later convened weekly cross-agency meetings to discuss the application of the flexibilities and other cross-cutting policy issues. These cross-agency meetings included representatives from the Office of the General Counsel and, according to Education officials, all grant-making offices, such as the Office of Career, Technical, and Adult Education.

- **HHS:** The Office of Grants used regular meetings of HHS’s Executive Committee on Grants Administration Policy (ECGAP) to monitor the use of flexibilities across the department. ECGAP is a department-wide forum of senior officials designed to facilitate the exchange of information on, and make recommendations related to, grants management issues. It is chaired by the Deputy Assistant Secretary for Grants and includes the directors of the two component offices of the Office of Grants, as well as representatives from various HHS subcomponents. ECGAP members and other HHS participants used the meetings in spring and summer 2020 to discuss a range of COVID-19-related issues, including the flexibilities. Grants managers across HHS attended these meetings. According to HHS officials, they had the opportunity to ask questions about and provide feedback on the flexibilities.

- **DOT:** OSPE leveraged existing mechanisms to monitor implementation of the flexibilities across the department. For example, participants in DOT’s monthly Strategic Acquisition Council meetings, which include grants management topics, discussed implementation of the flexibilities. OSPE officials said that participants had the opportunity to ask questions or seek assistance on implementing the flexibilities during these meetings.
In prior work, we found that the collecting and sharing of lessons learned from previous programs or projects provides organizations with a powerful method for sharing ideas for improving work processes. In particular, we found that collecting and sharing lessons learned from an interagency effort is valuable since one agency can share lessons it has learned with other agencies that may benefit from the information. Furthermore, organizations that identify and apply lessons learned can ensure they factor beneficial information into planning for future efforts and limit the chance of the recurrence of challenges that can be anticipated in advance.

In September 2020, OMB staff told us that they had not established a process to collect lessons learned about agencies’ and grantees’ use of the flexibilities. OMB staff told us that they had not done so because OMB is relying on agencies to individually document lessons they and their grantees learned about their use of the flexibilities in light of the flexibilities’ effect on their grant programs’ performance and objectives during the pandemic.

OMB staff told us that OMB and leaders of the Results-Oriented Accountability for Grants CAP goal discussed the use of grant flexibilities during the COVID-19 pandemic at a meeting in January 2021—after all of the flexibilities OMB identified had been rescinded or expired. OMB staff told us that they used this meeting to consult with the CAP goal leaders on their assessment of the use and efficiency of the flexibilities. They said that OMB and the goal leaders determined that the flexibilities helped agencies and their grantees to mobilize quickly in a crisis.

The COVID-19 pandemic was the third time in recent years that OMB made flexibilities broadly available to grantees affected by a crisis.

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30GAO-20-104; GAO-19-25; and GAO-12-901.
31GAO-12-901.

32We have previously reported on actions Congress and OMB have taken to strengthen agencies’ use of evidence about whether federal programs and activities achieve intended results in planning future efforts. For example, the Foundations for Evidence-Based Policymaking Act of 2018 requires major federal agencies to develop learning agendas. In its guidance to agencies on developing learning agendas, OMB states that agencies should identify key questions related to their programs, policies, and regulations, such as grants management procedures, and strategies for building evidence to answer them. OMB’s guidance strongly encourages all federal agencies to develop learning agendas. See: GAO, Evidence-Based Policymaking: Selected Agencies Coordinate Activities, but Could Enhance Collaboration, GAO-20-119 (Washington, D.C.: Dec. 4, 2019).
following their use after hurricanes in 2005 and 2017. Officials from grantee associations told us that grantees found the flexibilities very helpful for continuing to manage their grants during the unprecedented disruptions they faced as a result of the pandemic.

Collecting and sharing agencies’ lessons learned about the recent use of grant flexibilities across the federal government could help OMB and agencies understand the extent to which the flexibilities achieved their objectives. This understanding, in turn, could help OMB and agencies ensure that they integrate beneficial information into their planning for the flexibilities’ future use.

Specifically, by collecting and widely sharing lessons learned, OMB and agencies could better understand (1) additional flexibilities that could be helpful; (2) ways to reduce grantees’ administrative burden; and (3) the effectiveness of policies and procedures designed to maintain accountability for federal grant funds.

**Understanding additional flexibilities that could be helpful.** Officials from selected agencies told us that they worked with their grantees early in the pandemic to identify flexibilities additional to those that OMB identified in its first two memorandums that could help grantees respond to and address organizational effects resulting from COVID-19. For example, Education officials told us that its Office of Career, Technical, and Adult Education heard from grantees in March 2020 that the grantees wanted to be able to loan or donate personal protective equipment and other medical supplies to health care providers to address critical shortages at the beginning of the pandemic. They told us that Education has the authority to approve such requests on a case-by-case basis, but that they asked OMB to identify a broadly available flexibility that would streamline the process for grantees. OMB made such a flexibility broadly available in its third memorandum in mid-April. Officials from multiple grantee associations told us that grantees found this flexibility helpful in responding to the pandemic.

Collecting and sharing these lessons learned regarding how agencies worked with their grant-making offices and grantees could help OMB and agencies identify the flexibilities that agencies and their grantees found most helpful in responding to and addressing organizational challenges caused by COVID-19.

For example, OMB, in its first two memorandums, reminded agencies that in addition to using the flexibilities identified, they could make other
flexibilities available to their grantees on a case-by-case basis. Collecting information about flexibilities agencies granted on a case-by-case basis could help agencies across the federal government understand how they could use similar flexibilities in the future, if appropriate. OMB could also use information about agencies’ use of case-by-case flexibilities to consider whether it would be appropriate to expand any such flexibilities into broadly available flexibilities in the future.

**Understanding ways to reduce grantees’ administrative burden.** Officials from grantee associations told us that the manner in which agencies made flexibilities available affected the extent to which grantees experienced reduced administrative burden. For example, an official from a research institution that receives federal grant funding said that one subcomponent of a federal agency allowed grantees to automatically apply no-cost extensions and extend their grants’ periods of performance when needed, in accordance with OMB’s language.

However, the official said that another subcomponent of the same agency required grantees seeking no-cost extensions to apply for each one individually. The official said that this approach, especially for grantees receiving many grants from the federal government, may have actually increased grantees’ administrative burden. Officials from grantee organizations told us that, generally, grantees’ administrative burdens could be reduced if more agencies made flexibilities available in a similar manner so that grantees could apply them automatically.

Collecting and sharing these lessons regarding how agencies implemented the flexibilities to reduce grantees’ administrative burdens could help OMB and agencies understand which approaches achieved the intended purpose. This information could then help OMB and agencies ensure that if they make the flexibilities available in the future, they implement them in a way that effectively reduces grantees’ administrative burden.

**Understanding the effectiveness of policies and procedures designed to maintain accountability.** OMB and selected agencies designed and communicated a range of policies and procedures for implementing the flexibilities that were intended to maintain accountability for the use of federal grant funds. For example, as described above, OMB directed agencies that made the salaries and other project activities flexibility available to require grantees that used it to maintain appropriate records and cost documentation to support its use. Each of the selected
agencies subsequently directed their subcomponent agencies to implement that requirement.

Officials from two selected agencies said that it was too soon for them to determine whether or not implementation of the grant flexibilities poses risks to accountability for the use of grant funds.\(^{33}\) Collecting and sharing information regarding these aspects of accountability after agencies have collected the relevant information could help OMB and agencies understand the effectiveness of these policies and procedures. Such an understanding, in turn, could allow OMB and agencies to identify needed adjustments to accountability-related policies and procedures if OMB makes flexibilities available in the future. OMB and agencies could then ensure that they are most effectively balancing assistance for grantees with the imperative to prevent waste, fraud, and abuse of federal funds.

**Conclusions**

OMB intended the COVID-19-related grant flexibilities to help grantees respond to, and address, organizational challenges stemming from the pandemic by reducing their administrative burden without compromising accountability. In developing and implementing the flexibilities, OMB and the selected agencies used existing grants management processes to balance assisting grantees in responding to the pandemic while maintaining controls against waste, fraud, and abuse of federal grant funds.

Organizations that collect and share lessons that they have learned from implementing their programs and projects can improve their planning for future efforts. However, OMB has neither collected nor widely shared lessons learned from agencies' use of the COVID-19-related grant flexibilities.

The COVID-19 pandemic marked the third time recently OMB made use of grant flexibilities to help federal grantees manage grants through crises. By collecting and sharing lessons learned from agencies' use of

\(^{33}\)For example, OMB made the flexibilities in its second and third memorandums available in March and April 2020, respectively. It rescinded most of them in its fourth memorandum in June 2020. Therefore, grantees with fiscal years ending on June 30, 2020 required to have an audit of their federal grant expenditures conducted, and that used those flexibilities, such as those for salaries or other project activities or donating medical equipment, would normally be required to submit a single audit report for the period in which they used the flexibilities no later than March 31, 2021. If such a grantee received COVID-19 funding and used a single audit extension made available in OMB's December 2020 2 CFR Part 200, Appendix XI Compliance Supplement Addendum, it could submit its single audit report later than March 31, 2021.
COVID-19-related grant flexibilities, OMB and agencies can ensure that they understand the extent to which, and how, COVID-19-related flexibilities could be applied in the future as they balance consideration of flexibilities with the need to protect federal funds from waste, fraud, and abuse.

Recommendation for Executive Action

The Director of OMB should collect and share across the federal government lessons agencies learned regarding the use of COVID-19-related grant flexibilities.

Agency Comments and Our Evaluation

We requested comments on a draft of this product from OMB and the three selected agencies—Education, HHS, and DOT.

OMB responded by email that it generally agreed with the recommendation we directed to it to collect and share lessons agencies learned regarding the use of COVID-19-related grant flexibilities.

In addition, Education and HHS provided technical comments, which we incorporated as appropriate. DOT responded by email that it had no comments.

We are sending copies of this report to the appropriate congressional committees, the Acting Director of the Office of Management and Budget, the Secretary of the Department of Education, the Secretary of the Department of Health and Human Services, the Secretary of the Department of Transportation, and other interested parties. In addition, the report is available at no charge on the GAO website at http://www.gao.gov.

If you or your staff have any questions about this report, please contact me at (202) 512-6806 or sagerm@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made key contributions to this report are listed in the appendix.

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Appendix: GAO Contact and Staff

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