

CONCRETE MASONRY PROMOTION PROGRAM
Commerce Could Enhance Its Oversight Controls

GAO-27-108692

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A report to congressional committees

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The Concrete Masonry Checkoff (CMC) program is a federally authorized, industry-funded program that supports research, education, and promotion projects intended to strengthen the concrete masonry industry and expand markets for its products. The term checkoff refers to the way similar programs are funded—that is, through assessments. The CMC Board administers the program, which is funded through mandatory assessments on specified concrete masonry units sold. From 2023 through 2025, the board collected over \$27 million in assessments and spent nearly \$15 million of the funds, primarily on 17 national projects and 69 regional projects.

CMC Program Assessments and Projects, 2023–2025

	2023	2024	2025	Total
Assessments collected	\$5.4 million	\$11.3 million	\$10.5 million	\$27.2 million
Expenses	\$1.1 million	\$3.5 million	\$10.4 million	\$15.0 million
National projects approved	0	8	9	17
Regional projects approved	0	27	42	69

Source: Concrete Masonry Checkoff (CMC) Board information. | GAO-27-108692

The CMC Board uses key performance indicators to track progress toward the program's objectives. Projects fall within six focus areas, including marketing, research, and education. For each area, the board established output-oriented indicators and corresponding 5-year goals. For example, one research indicator is the number of new engineering courses focused on concrete masonry and has a 5-year goal of 50 courses. As of year-end 2025, the board reported meeting or exceeding five of its 27 goals and achieving at least 20 percent of the target for 10 additional goals in its first year. The board plans to issue its required independent evaluation of the program's effectiveness in the first quarter of 2027.

The U.S. Department of Commerce is statutorily required to oversee the CMC Board's compliance with applicable law and the accompanying order primarily through reviews, approvals, and monitoring. To set up its oversight structure, Commerce consulted with the U.S. Department of Agriculture (USDA) because of its experience overseeing agricultural checkoff programs. Commerce reviews and approves the CMC Board's projects, contracts, annual budgets, objectives, and performance metrics. It also monitors program and contract execution, reviews projects and marketing materials for prohibited activities (e.g., false or misleading advertising), and may investigate violations and assess civil penalties.

However, Commerce has not developed written procedures for approving the CMC Board's annual program objectives and performance metrics. Commerce could do so using its current resources and thereby take advantage of a relatively low-effort opportunity to enhance its existing oversight controls. For example, such procedures could reduce the risk of inconsistent approvals and preserve organizational knowledge.

Why GAO Did This Study

The Concrete Masonry Products Research, Education, and Promotion Act of 2018 (the Act) directed Commerce to create the CMC program. After industry members approved the referendum to establish the program, Commerce put into effect a final order in 2021. The concrete masonry industry consists largely of small producers, and the checkoff program allows them to pool assessments for industry-wide research, education, and promotion. In 2023, the CMC Board estimated that about 260 concrete masonry producers operated in the United States.

The Act includes a provision for GAO to review the CMC program. This report addresses (1) assessments the CMC Board collected and spent from 2023 through 2025, (2) the extent to which the board has evaluated the program's effectiveness, and (3) how Commerce has overseen the board's compliance with the Act and accompanying order.

GAO reviewed CMC Board documents, including audited financial statements, policies and procedures, the strategic plan, and annual reports, including the results reported for key performance indicators. GAO compared Commerce's oversight procedures and related documents against the Act, accompanying order, and federal internal control standards. GAO also interviewed Commerce, USDA, and CMC Board officials.

What GAO Recommends

GAO recommends that Commerce develop written procedures for approving the CMC Board's annual program objectives and performance metrics. Commerce had no comments.