

January 1999

Major Management Challenges and Program Risks

Social Security
Administration





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

**Comptroller General
of the United States**

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The President of the Senate
The Speaker of the House of Representatives

This report addresses the major performance and management challenges that have limited the effectiveness of the Social Security Administration (SSA). It also addresses corrective actions that SSA has taken or initiated on these challenges and further actions that are needed.

SSA has made progress on a number of fronts, most notably on the overarching issue of playing a stronger leadership role in the policy debate regarding Social Security's solvency. The agency has recently strengthened its capacity for carrying out needed policy analysis, evaluation, and research. SSA has also taken actions to address challenges related to the Year 2000 computing crisis. Yet further steps are necessary to meet the serious management challenges it still faces. Of most importance, the agency must address long-standing problems in the Supplemental Security Income (SSI) program, which remains on GAO's high-risk list. Although SSA has recently developed detailed goals for improving the management of SSI, the agency must take actions to address the root causes of its management and performance weaknesses and ensure sustained management oversight and attention.

This report is part of a special series entitled the Performance and Accountability Series: Major Management Challenges and Program Risks. The series contains separate reports on 20 agencies—one on each of the cabinet departments and on most major independent agencies as well as the U.S. Postal Service. The series also includes a governmentwide report that draws from the agency-specific reports to identify the performance and management challenges requiring attention across the federal government. As a companion volume to this series, GAO is issuing an update to those government operations and programs that its work has identified as “high risk” because of their greater vulnerabilities to waste, fraud, abuse, and mismanagement. High-risk government operations are also identified and discussed in detail in the appropriate performance and accountability series agency reports.

The performance and accountability series was done at the request of the Majority Leader of the House of Representatives, Dick Armey; the Chairman of the House Government Reform Committee, Dan Burton; the Chairman of the House Budget Committee, John Kasich; the Chairman of the Senate Committee on Governmental Affairs, Fred Thompson; the Chairman of the Senate Budget Committee, Pete Domenici; and Senator Larry Craig. The series was subsequently cosponsored by the Ranking Minority Member of the House Government Reform Committee, Henry A. Waxman; the Ranking Minority Member, Subcommittee on Government Management, Information, and Technology, House

Government Reform Committee, Dennis J. Kucinich;
Senator Joseph I. Lieberman; and Senator Carl Levin.

Copies of this report series are being sent to the President, the congressional leadership, all other Members of the Congress, the Director of the Office of Management and Budget, the Commissioner of Social Security, and the heads of other major departments and agencies.

A handwritten signature in black ink, appearing to read "D.M. Walker", with a long horizontal line extending to the right.

David M. Walker
Comptroller General of
the United States

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Overview

The Social Security Administration's (SSA) 1998 expenditures of \$408 billion constitute over one-fourth of total federal disbursements. When SSA became an independent agency in March 1995, it gained a new measure of control over its resources as well as the authority to address various performance and management challenges it faces in administering the agency's three major programs: the Old Age and Survivors Insurance (OASI) program, the Disability Insurance (DI) program, and the Supplemental Security Income (SSI) program. Combined, these programs touch nearly every American family. The OASI and DI programs together are commonly known as "Social Security," providing benefits financed through payroll taxes paid by workers and their employers and self-employed people to retired and disabled workers and their dependents and survivors. SSI provides assistance to needy aged, blind, or disabled people and is financed from general tax revenues.

The Challenges

The most critical overarching issue facing SSA is the long-term solvency of the Social Security system. The Social Security Trust Funds are forecast to be depleted by 2032 and are projected to be in a progressively

negative cash-flow position by 2013. While the financing problem is not immediate, analysts agree that it should be addressed soon to mitigate the impacts of any changes that are made. In the past, we have called on SSA to assume a stronger leadership role in this policy debate by strengthening its capacity for carrying out needed policy analysis, evaluation, and research. In this connection, SSA has initiated an active public education effort to improve the public's awareness of the system's long-term solvency difficulties. Beyond this critical overarching issue, SSA faces a number of specific management challenges.

Long-Standing SSI
Issues Require More
Active Management
and Oversight

Since SSA assumed responsibility in 1974 for the SSI program, SSA officials have been challenged to serve the diverse needs of program recipients while still protecting the program's overall financial health and integrity. Long-standing challenges—such as program abuses and mismanagement, increasing SSI overpayments, and SSA's inability to recover outstanding SSI debt—have continued, contributing to recent congressional criticism of SSA's ability to effectively manage SSI and ensure program integrity. Recently, we reported that SSI difficulties are attributable to two underlying

causes: an organizational culture that places greater priority on processing and paying claims than on controlling program expenditures and a management approach characterized by SSA's reluctance to fulfill its policy development and planning role in advance of major program crises.

Disability Programs
Need Redesigning
and More Focus on
Return to Work

While SSA paid over \$73 billion in 1998 in cash benefits to nearly 11 million DI and SSI blind and disabled beneficiaries (including DI spouses and dependents), SSA's complex process for determining whether an individual qualifies for a disability benefit—the disability claims process—has been plagued by a number of long-standing weaknesses. On the basis of our ongoing review of SSA's disability claims process redesign effort, we have found that SSA has not been able to keep its redesign activities on schedule or demonstrate that its proposed changes will significantly improve its claims process. In addition, SSA has placed little priority on helping eligible disability program claimants move off the disability rolls and return to work. The lengthy disability determination process encourages applicants to emphasize their inabilities—not their abilities—and

beneficiaries receive little encouragement to use rehabilitative services.

New Technology
Required to Cope
With Future
Workload Demands

To cope with increased workload demands—caused, in part, by the forthcoming retirement of the baby boom generation—SSA is counting on its effective use of technology to allow the agency to serve the increasing numbers of applicants and beneficiaries with fewer staff. However, concerns have been raised about the implementation of new computer equipment, which is intended to play a major role in SSA's redesigned work processes and in better serving a larger beneficiary population. SSA must also continue to improve its internal controls over stored information system data.

Progress and
Next Steps

SSA has made progress in addressing the overarching issue of Social Security's solvency. In August 1998, the agency announced the creation of the position of Deputy Commissioner for Policy to serve as the principal adviser to the Commissioner of Social Security on major policy issues. The incumbent will also be responsible for major activities in the areas of strategic policy planning; policy research and evaluation;

statistical programs; and overall policy development and analysis, including analysis focusing on Social Security's solvency. SSA has also taken actions that address challenges related to the Year 2000 computing crisis. SSA made important early progress in assessing and renovating systems critical to preventing the disruption of benefits and has come to be regarded as a federal leader in addressing these issues.

With regard to progress concerning specific management challenges, SSA recently issued a report on SSI management. In this report, SSA discusses the need to take aggressive action to improve overall payment accuracy, increase continuing disability reviews, combat program fraud, and improve debt collection. The report also establishes SSA's goals to measure the anticipated yearly impact of planned initiatives in each of these areas. The agency now intends to begin planning on how it will implement these goals in its day-to-day operations. In addition, SSA has informed us that new software development processes have been implemented and that all agency software development activities will be using these processes by June 2000.

Despite this progress, SSA must take further steps to meet the serious challenges it faces. For example, SSA has yet to make significant improvements to its disability claims process and continues to experience delays in testing and implementing initiatives to redesign the process. As a result, long-standing process weaknesses and inefficiencies remain and claimants likely will continue to wait a long time for a final decision on their eligibility. With regard to the SSI program, which remains on GAO's high-risk list, SSA must produce and use research information on the program, be more responsive in suggesting legislative changes, and improve payment controls and debt collection activities. Absent these improvements, SSI overpayments and outstanding debt will continue to undermine the financial integrity of the program.

In our opinion, progress is being made to address certain management issues because of the involvement of high-level agency officials. Given the long-standing nature of the challenges SSA faces and their far-reaching implications, the agency needs to continue to assert strong leadership, spell out its expectations, and subsequently marshal agency resources to translate SSA's plans into timely action. To effect

Overview

meaningful change, SSA must address the root causes of its management and performance weaknesses and ensure sustained management oversight and attention.

Major Performance and Management Issues

The major management and performance issues confronting SSA officials are complex, in part, because they are closely linked to profound changes in our country. The baby boom generation is nearing retirement age, people are living longer, and technology and its applications are changing rapidly. At the same time, the public is expecting greater program integrity from government agencies, even though resources are constrained. While SSA has taken corrective action over the years to address management and performance difficulties, we have identified several areas where concerns remain: management and oversight weaknesses in the high-risk SSI program, SSA's disability programs' systemwide difficulties, and concerns with a new computer network designed to help alleviate future SSA workload demands. Unless continued management oversight and attention are provided and corrective action is taken in these areas, the future effectiveness of SSA programs will be limited.

**Long-Standing
SSI Issues
Require More
Active
Management and
Oversight**

Reports by the media and oversight agencies have highlighted SSI program abuses and mismanagement, increases in SSI overpayments, and SSA's inability to adequately recover outstanding SSI debt. These issues have spurred congressional criticism of SSA's ability to effectively manage SSI workloads. In February 1997, we designated SSI a high-risk program because of its susceptibility to fraud, waste, and abuse and insufficient management oversight of the program. To a great extent, SSA's inability to address its most significant long-standing SSI program weaknesses is attributable to two underlying causes: (1) an organizational culture that places a greater priority on processing and paying claims than on controlling program expenditures and (2) a management approach characterized by SSA's reluctance to fulfill its policy development and planning role in advance of major program crises.

Our work confirms that there is a persistent tendency to view the SSI program in much the same way as SSA's OASI and DI programs—where emphasis is placed on quickly processing claims for individuals with an earned right to benefits—rather than as a welfare program, where additional income and asset verifications are necessary.

During fiscal year 1998, for example, current and former recipients owed SSA more than \$3.3 billion, including \$1.2 billion in newly detected overpayments for the year. Based on prior experience, SSA is likely to collect less than 15 percent of the outstanding debt in a given year. SSA's culture has contributed to the lack of priority placed on recovering overpayments once they are identified. This has been evidenced by SSA's traditional reluctance to use overpayment recovery tools currently available and aggressively pursue additional tools when warranted, including tax refund offsets, credit bureau reporting, collection agencies, and interest levies on outstanding debt owed.

Recently, SSA has taken a number of actions to improve the financial integrity of the SSI program. For example, SSA is expanding its use of on-line data maintained by state Disability Determination Services (DDS) to better verify recipient financial information and prevent program overpayments. (SSA funds 54 state DDSS to process disability applications and conduct continuing disability reviews in accordance with SSA policies and procedures.) SSA also sought statutory authority in the last session of the Congress to use credit bureaus, private collection agencies, interest levies, and other

ways to recover more SSI overpayments. Reversing the trends in SSI program performance will, however, require sustained management attention to issues of program direction and a change in SSA's organizational culture.

We believe SSA should take a leadership role in identifying program weaknesses before they reach crisis levels and in developing comprehensive plans and strategies to address those weaknesses. However, SSA's approach has historically been reactive in nature, resulting in missed opportunities to address critical SSI policy issues. Our work shows that SSA has been reluctant to use its research and policy development capabilities to assess the effects of demographic changes in the SSI population and legislative and court-mandated program changes. In addition, SSA has often hesitated in initiating changes in internal policy to address identified weaknesses or suggesting changes to laws governing SSI. For example, in the recent congressional debate surrounding SSI eligibility for children, SSA did not develop and communicate timely information to the Congress on the effects of prior legislative and court-mandated changes. SSA also did not develop its own proposals for revising childhood eligibility policies, despite

possessing years of data documenting explosive growth in childhood SSI rolls, changes in the types of impairments qualifying for benefits, and allegations that the program was being abused.

SSA has often viewed itself as an implementer of program policies rather than as a leader in formulating a policy vision. Consequently, SSA did not address, before the issues reached crisis levels, criticisms surrounding the rapid growth in the number of drug addicts and alcoholics qualifying for SSI benefits and reports of program abuses by recipients. In addition, SSA has not developed options for revising policies for determining SSI-recipient living arrangements, despite acknowledging for many years that this program area is highly error-prone, open to manipulation by recipients, and a source of considerable SSI overpayment. Although SSA has developed an agencywide strategic plan and an annual performance plan, as required by the Government Performance and Results Act of 1993, these plans still do not adequately focus on the specific needs and unique characteristics of the SSI program and its recipient population. Instead, SSA's planning efforts have resulted in general goals and objectives for SSA as a whole.

SSA has acknowledged the need to play a more active policy development role and is currently in the process of restructuring its research and policy components to better address these concerns. In this regard, SSA has made conducting effective policy development, research, and program evaluation a key agency goal, with attention to the SSI program being an important element of this goal. Additional staffing resources are being obtained by the newly created SSA Office of Policy. Consequently, SSA should be better positioned to develop policy alternatives in the SSI program.

SSA is also taking certain measures that it believes will strengthen the integrity of the SSI program. In this regard, SSA produced its first SSI management report in October 1998, which discusses the need to take aggressive action in four areas: improving overall payment accuracy, increasing continuing disability reviews, combating program fraud, and improving debt collection. The management report established goals to measure the anticipated yearly impact of its planned initiatives in each of these areas. The agency now intends to begin planning on how it will implement these goals in its day-to-day operations. Toward this end, each

SSA component is defining its specific role in these initiatives.

To remove the SSI program from our high-risk list, however, SSA must produce and use research information on the program, be more responsive in suggesting legislative changes, and improve program policies. The agency should also continuously search for ways to improve its payment controls and debt collection activities. Until additional progress is made in each of these areas, the SSI program will maintain its high-risk designation.

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**Disability
Programs Need
Redesigning and
More Focus on
Return to Work**

In 1998, SSA paid \$73.4 billion in cash benefits to 10.7 million DI and SSI blind and disabled beneficiaries, including spouses and dependents. While SSA's disability claims process—used to determine whether an individual qualifies for a disability benefit—is time-consuming and expensive,

the agency's efforts to redesign the claims process have been disappointing, and SSA's disability caseloads for its DI and SSI programs have grown significantly in the past decade. In addition, SSA has not developed a plan that sufficiently addresses actions needed to help beneficiaries fully develop their productive capacities. Consequently, few people have left the rolls to return to work.

**DI and SSI Programs
Need Redesigning**

SSA's complex disability claims process has been plagued by a number of long-standing weaknesses. In the early 1990s, SSA had difficulty keeping up with a rapidly growing workload, and backlogs grew. For example, claimants frequently had to wait more than a year and a half for a final decision. Moreover, in fiscal year 1993, over one-third of the applicants whose cases were denied at the initial level appealed this decision, and two-thirds of these denials were overturned.

To manage the disability caseload growth, increase efficiency, and improve service to its customers, SSA began a major effort in 1994 to redesign the way it makes decisions related to its disability programs. The agency developed an ambitious plan for change that included testing and implementing 26 key

initiatives over a 6-year period. In December 1996, 2 years into the period, we reported that SSA had made little progress testing and implementing the plan. In addition, we found that SSA expanded the scope of certain initiatives, changed executive leadership for program redesign, and risked losing stakeholder support. In the report, we recommended that SSA (1) focus on the initiatives most likely to reduce claims-processing time and administrative costs and (2) combine those initiatives in an integrated process and test them at a few sites before full-scale implementation. In February 1997, SSA issued a scaled-down plan that focused on testing and implementing eight key initiatives.

Based on our ongoing work, SSA has yet to make significant progress toward improving its disability claims process. The agency continues to experience delays in testing or implementing initiatives, with some initiatives more than a year behind schedule. More importantly, though, test results for two key initiatives indicate that SSA's efforts will not result in dramatic improvements in the efficiency and quality of claims processing. In addition, SSA has encountered performance difficulties with the software it considers vital to support the redesign effort.

On a more positive note, SSA is currently conducting a test that combines a number of the initiatives into an integrated process, and the early results for some initiatives are more promising—although not as dramatic as originally hoped for.

**Return-to-Work
Efforts Need to Be
Emphasized**

Today, more than ever, people with disabilities have new opportunities to return to work, yet very few DI and SSI beneficiaries do so. New technologies and medical advances have provided disabled individuals with greater independence and ability to function. Also, the Americans With Disabilities Act supports the premise that people with disabilities can work and have the right to work, and the Social Security Act calls for rehabilitating benefit applicants to the maximum extent possible. Yet only 1 in 500 DI beneficiaries and few SSI beneficiaries have left the rolls to return to work.

Over the past few years, we have issued a series of reports recommending that SSA place a higher priority on helping DI and SSI beneficiaries maximize their work potential. The lengthy disability determination process encourages applicants to emphasize their inabilities—not their abilities—and beneficiaries receive little encouragement to

use rehabilitation services. Also, work incentives may not make it financially advantageous for people to work to their full capacity.

SSA has recently taken steps to expand the pool of vocational rehabilitation providers and give providers greater incentives to assist beneficiaries in obtaining employment. Specifically, SSA has (1) contracted with 389 public or private vocational rehabilitation providers, (2) trained state agency staff on SSA work incentives and reimbursement procedures, (3) positioned itself to contract with state agencies to research ways to improve service integration for beneficiaries attempting to return to work, and (4) made plans to demonstrate the effectiveness of vouchers for beneficiaries to obtain vocational rehabilitation services from public and private providers reimbursed on the basis of employment outcomes. These steps indicate that SSA has placed greater priority on return to work. However, these efforts would have greater effect if cash and medical benefits were structured to give beneficiaries greater impetus to use vocational rehabilitation services and attempt work. Providing return-to-work assistance earlier in the decisionmaking process would also strengthen SSA's efforts.

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**New Technology
Required to Cope
With Future
Workload
Demands**

With the retirement of the baby boom generation and individuals living longer in retirement, SSA will soon be serving more and more individuals. At the same time, there will be fewer SSA personnel to serve agency beneficiaries because of agency downsizing and expected retirements of experienced managers and staff. To help it handle these future workload demands, SSA is counting on the effective use of technology. However, SSA has faced challenges in implementing a crucial new computer system intended to support its redesigned work processes and help better serve its beneficiaries. The agency also must address reported weaknesses in its information systems' internal controls.

SSA is currently in the process of redesigning its work processes and modernizing its computer systems to better serve an increasing beneficiary population and achieve improvements in productivity. A key

aspect of the modernization effort is the agency's transition from its current mainframe-based computer processing environment to a client-server processing environment, in which its Intelligent Workstation/Local Area Network (IWS/LAN) will serve as the basic automation infrastructure. SSA plans to install 56,500 workstations and 1,742 local area networks in state DDSS and SSA's approximately 1,300 field offices throughout the country. While SSA has made considerable strides in implementing IWS/LAN, its contractor and some state DDSS have raised issues that could threaten the overall success of the initiative.

In June 1998, we reported contractor concerns regarding the availability of the workstations specified in the IWS/LAN contract, raising questions as to whether they could continue to be acquired, and identified network management and control issues that threatened successful implementation of IWS/LAN in some state DDSS. In addition, we reported that SSA had not established critical practices for measuring the contributions of IWS/LAN toward improving mission performance.

SSA's plans called for designing and developing a new generation of software to

operate on IWS/LAN to support redesigned work processes in the client-server environment. However, we noted in July 1998 that SSA, as a traditional mainframe-oriented agency, has lacked experience in developing and using client-server software. Although SSA planned to fully implement improved software development processes by June 2000, it continued to develop critical software using the existing weak processes. We also reported that SSA encountered program weaknesses and delays in developing the first major client-server software intended to operate on IWS/LAN. These weaknesses and delays were expected to affect both SSA's planned schedule for proceeding with the second phase of the IWS/LAN initiative and its assessment of the performance, cost, and benefits of this software in supporting the redesigned disability process. According to SSA, however, new processes have been developed and all agency software development activities will be using these processes by June 2000.

SSA also needs to address deficiencies in its information systems' internal controls. A recent audit by an independent accounting firm (which can be found in the Social Security Accountability Report for Fiscal

Year 1998) found, overall, (1) the agency's fiscal year 1998 financial statements to be fairly presented in all material respects and (2) management's assertion that SSA's systems of accounting and internal controls were in compliance with the internal control objectives outlined in Office of Management and Budget (OMB) Bulletin No. 98-08 to be fairly stated. However, the audit also noted continuing deficiencies in the design and operation of information systems' internal controls. These deficiencies raise concerns regarding information protection (including access controls), continuity of operations, and separation of duties.

Specific information protection weaknesses were noted in SSA's local area network, distributed systems, and mainframe computer security. The audit also noted that SSA remains vulnerable should a near-term disaster occur because of deficiencies in components of its disaster recovery plan and related testing of that plan. In addition, the audit noted instances of insufficient separation of duties, particularly in the data operations and customer service staff positions. For example, the audit identified instances where field office staff have the responsibility and capability to perform all functions related to initiating and

adjudicating claims. Additionally, some personnel in the data operations environment have both security and operational responsibilities.

The audit indicated that these weaknesses are significant departures from certain requirements of OMB Circulars A-127, Financial Management Systems, and A-130, Management of Federal Information Resources. As a result, the audit identified these weaknesses as instances of substantial noncompliance with the federal financial management systems requirements under the Federal Financial Management Improvement Act of 1996. The audit report suggested that SSA assign a high priority to related corrective actions.

While the audit acknowledged SSA's progress in resolving these issues, it emphasized the importance of continuing corrective action. These weaknesses have exposed the agency and its computer systems to external and internal intrusion, thus subjecting sensitive SSA information to potential unauthorized access, modification, or disclosure. In addition, these weaknesses have increased the risk of introducing errors or irregularities into data processing operations and allowing some individuals to bypass critical controls,

such as authorization and supervisory review.

As technological changes open doors to new ways of providing services, SSA also faces difficult choices about how to provide cost-effective, world-class service to its customers. While SSA has traditionally delivered a considerable amount of its service through face-to-face contact in its network of field offices, other types of service are becoming more popular. The demand for SSA's 800-number telephone service continues to grow, and SSA's surveys show that callers prefer to use the telephone for more of their business. In our opinion, SSA needs to assess its existing service delivery structure, including its network of field offices and teleservice centers. Based on its findings, SSA may need to restructure how it does business to take advantage of new technologies and cost-effectively meet changing customer preferences.

**Major Performance and Management
Issues**

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SSA Performance and Management Challenges

SSA's Management Challenges: Strong Leadership Needed to Turn Plans Into Timely, Meaningful Action (GAO/T-HEHS-98-113, Mar. 12, 1998).

Social Security Administration: Significant Challenges Await New Commissioner (GAO/HEHS-97-53, Feb. 20, 1997).

Social Security Administration: Effective Leadership Needed to Meet Daunting Challenges (GAO/HEHS-96-196, Sept. 12, 1996).

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Supplemental Security Income Program

Supplemental Security Income: Action Needed on Long-Standing Problems Affecting Program Integrity (GAO/HEHS-98-158, Sept. 14, 1998).

Supplemental Security Income: Opportunities Exist for Improving Payment Accuracy (GAO/HEHS-98-75, Mar. 27, 1998).

Supplemental Security Income: Long-Standing Problems Put Program at

Risk for Fraud, Waste, and Abuse
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Supplemental Security Income:
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Possible by Directly Accessing State Data
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**Social Security
Disability
Programs**

Social Security Disability: SSA Must Hold
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Improvement in Decisionmaking
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Social Security Disability: Improving
Return-to-Work Outcomes Important, but
Trade-offs and Challenges Exist
(GAO/T-HEHS-97-186, July 23, 1997).

Social Security: Disability Programs Lag in
Promoting Return to Work (GAO/HEHS-97-46,
Mar. 17, 1997).

SSA Disability Redesign: Focus Needed on
Initiatives Most Crucial to Reducing Costs
and Time (GAO/HEHS-97-20, Dec. 20, 1996).

SSA Disability: Program Redesign Necessary to Encourage Return to Work (GAO/HEHS-96-62, Apr. 24, 1996).

**Information
Technology**

Information Security: Serious Weaknesses Place Critical Federal Operations and Assets at Risk (GAO/AIMD-98-92, Sept. 23, 1998).

Social Security Administration: Subcommittee Questions Concerning Information Technology Challenges Facing the Commissioner (GAO/AIMD-98-235R, July 10, 1998).

Social Security Administration: Technical and Performance Challenges Threaten Progress of Modernization (GAO/AIMD-98-136, June 19, 1998).

Year 2000 Computing Crisis: Continuing Risks of Disruption to Social Security, Medicare, and Treasury Programs (GAO/T-AIMD-98-161, May 7, 1998).

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