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Testimony

Before the Subcommittee on the District of Columbia,  
Committee on Appropriations, House of Representatives

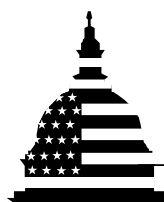
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DISTRICT OF COLUMBIA  
GOVERNMENT

Management Reform  
Projects Not Effectively  
Monitored

Statement of Gloria L. Jarmon  
Director, Health, Education, and Human Services  
Accounting and Financial Management Issues  
Accounting and Information Management Division



GAO

Accountability \* Integrity \* Reliability

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Mr. Chairman and Members of the Subcommittee:

I am pleased to be here today to provide you with information on the District of Columbia's management reform initiatives. Begun in fiscal year 1998,<sup>1</sup> management reform was seen as a way to transform the District's operations to provide quality services to its citizens, businesses, and visitors. From fiscal years 1998 through 2000, the District budgeted over \$300 million, \$33 million of which was federal appropriations, to fund these initiatives. Included in the District's budgets for this period were projected savings of about \$200 million, including \$17 million in management reform productivity savings. Because of your concern that little information was available regarding the results achieved from these initiatives, you asked us to provide information on the

- status of the over 250<sup>2</sup> management reform initiatives;
- estimated \$10 million in management reform productivity savings resulting from these initiatives contained in the fiscal year 1999 budget;
- estimated \$41 million in management savings outlined in the fiscal year 2000 budget; and
- \$152.4 million in estimated cost savings initiatives contained in the fiscal year 1998 budget as proposed in the previous Mayor's plan, *A Transformed Government of the People of Washington, D.C.*

In summary, over the past 3 fiscal years, the District government has proposed hundreds of management reform initiatives that were estimated to save millions of dollars as well as improve government services. However, as of June 1, 2000, the District had only reported savings of about \$1.5 million related to these initiatives and had not consistently tracked the status of these projects. Neither the District of Columbia Financial Responsibility and Management Assistance Authority (the

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<sup>1</sup>These were management reform initiatives at nine major entities within the District, including Administrative Services, Health, Consumer and Regulatory Affairs, Public Works, Corrections, Employment Services, Fire and Emergency Services, Housing and Community Development, and Human Services. The Authority later added initiatives at the Metropolitan Police Department, D.C. Public Schools, Office of Corporation Counsel, Commission on Mental Health Services, and the University of the District of Columbia.

<sup>2</sup>The number of management reform projects undertaken by the District is somewhat unclear. The District's management reform teams approved 269 projects and the Authority approved 11 additional projects for a total of 280 initiatives in fiscal year 1998 and 7 new projects in fiscal year 1999. However, various District reports suggest that the number of projects range from 269 to 287, and there has been no clear agreement among District officials as to how many were management reform projects.

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Authority) nor the District could provide adequate details on the goals achieved for all of the projects that had been reported as completed or in various stages of completion. The District does not currently have a systematic process to monitor these management reform projects and determine where savings or customer service improvements have been realized. Consequently, the District cannot say for certain how funds designated for management reform have been spent or whether the key goals of these initiatives have been realized.

Before discussing these matters in more detail, I will provide some background information to the Subcommittee regarding management reform in the District. A chronology of key events related to management reform in the District is included as an attachment to the testimony.

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## Background

The National Capital Revitalization and Self-Government Improvement Act, Public Law 105-33 (the Revitalization Act), approved August 5, 1997, directed the Authority and the District of Columbia government to develop and implement management reform plans for nine major city agencies and four citywide functions<sup>3</sup> during fiscal years 1998 and 1999. Funding for management reform was to be provided, for the most part, by existing budget authority within agencies and by the fiscal year 1998 surplus that resulted from the federal government's assumption of the cost of certain functions previously financed through District revenue. The law gave the Authority the power to allocate surplus funds to management reform projects. The Authority reported in the *Fiscal Year 1998 Annual Performance Report: A Report on Service Improvements and Management Reform*, dated October 30, 1998, that the projects were selected using management reform criteria of customer satisfaction; empowering employees; long-term service delivery improvements; and greater internal capacity (through infrastructure changes, staff training, and automation).

In September 1997, the Authority hired 11 consultants, at a cost of \$6.6 million, to develop management reform plans for these agencies and functions. The District's management reform team, consisting of the Chairman of the Authority, the former Mayor, the Chairman of the City Council, and the heads of each agency, approved the projects for implementation. The Authority then hired a Chief Management Officer (CMO) who was delegated responsibility for these projects. The CMO implemented a system to manage these projects that included

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<sup>3</sup>The four citywide functions are Asset Management, Personnel, Procurement, and Information Management Technology. Also, see footnote 1 for the nine major agencies.

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development of operational plans, identification of the official directly responsible for each project, and periodic monitoring of each project. Agencies were required to report monthly on expenditures and the results of the projects. On October 30, 1998, the Authority reported in its *Fiscal Year 1998 Annual Performance Report* that 69 projects had been completed. In January 1999, the Authority returned responsibility for the nine city agencies and four citywide functions to the newly elected Mayor.

District officials told us that the current administration established a new reform agenda that incorporated a small number of the remaining management reform projects. Specifically, the District selected 20<sup>4</sup> of the remaining 200 projects that it considered to be the best projects to be continued in fiscal year 1999. The District also initiated 7 new projects, for a total of 27 projects that were funded in fiscal year 1999.

To determine the status and results of the District's management reform initiatives, we reviewed pertinent financial documents and reports provided by the Office of the Chief Financial Officer (OCFO), the Authority, the office of the former CMO, and the D.C. City Council. We also interviewed the Deputy Mayor for Operations, the Chief Financial Officer, and other officials from those offices and the Authority.

We did not audit the District's management reform funds or expenditures, and accordingly, we do not express an opinion or any other form of assurance on these reported amounts. Our work was done in accordance with generally accepted government auditing standards between April and June 2000.

I will now discuss in more detail the matters I highlighted earlier.

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## Management Reform Projects Were Not Consistently Tracked

Authority and District officials have not consistently tracked the disposition of management reform initiatives from fiscal years 1998 and 1999. These officials were unable to provide adequate information on whether these management reform projects from fiscal years 1998 and 1999 achieved their intended goals or objectives. Although this information may be available on an agency-by-agency basis, currently, the District has no systematic process for monitoring and reporting on this information.

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<sup>4</sup>Twenty-one fiscal year 1998 projects were approved for continuation; however, 2 projects were combined into a single initiative during fiscal year 1999.

During fiscal years 1998 and 1999, the District budgeted over \$300 million to begin implementing over 250 management reform projects. The reported fiscal year 1998 investment in management reform of about \$293 million included \$112.6 million of operating funds<sup>5</sup> and \$180.3 million of capital funds. For fiscal year 1999, the investment in management reform of \$36.2 million included \$30.9 million of operating funds and \$5.3 million of capital funds. Of the \$36.2 million, about \$33 million was federal appropriations provided to the Authority specifically for management reform.<sup>6</sup> Table 1 shows the total funds provided to the District for management reform for fiscal years 1998 through 2000, the amounts reported as obligated, estimated savings from those initiatives, and reported savings from those initiatives.

**Table 1: Management Reform Funding, Reported Obligations, Remaining Balances, Estimated Savings, and Reported Savings Achieved for Fiscal Years 1998, 1999, and 2000 (unaudited)**

Dollars in millions					
Fiscal year	Total funds budgeted	Total funds obligated	Total funds remaining at year-end	Estimated savings included in the budget	Reported savings
1998	292.8	126.9	165.9	0 <sup>a</sup>	0
1999	36.2	29.1	7.1	10.0	1.5
2000	0	0	0	7.0 <sup>b</sup>	0
<b>Totals</b>	<b>329.0</b>	<b>156.0</b>	<b>173.0</b>	<b>17.0</b>	<b>1.5</b>

(Differences due to rounding)

<sup>a</sup> While not directly related to the management reform projects identified in fiscal year 1998, \$152.4 million in estimated cost savings initiatives were in the fiscal year 1998 budget as proposed by the previous Mayor's plan, *A Transformed Government of the People of Washington, D.C.*

<sup>b</sup> This amount was part of the \$41 million in management productivity savings outlined in the fiscal year 2000 budget. The remaining \$34 million was not directly related to management reform initiatives identified for fiscal years 1998 and 1999.

Source: District of Columbia OCFO. We did not independently verify this information.

<sup>5</sup> Operating funds should be spent over the course of one fiscal year, whereas capital funds may be carried over from year-to-year.

<sup>6</sup> Of the \$33 million, \$8 million was included in the District of Columbia Appropriations Act of 1998, Public Law 105-100, and \$25 million was included in the District of Columbia Appropriations Act of 1999, Public Law 105-277.

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## Fiscal Year 1998 Projects

The status of the funds appropriated for the management reform projects initially identified in fiscal year 1998 and the disposition of those projects is as follows:

- The District reported in its Final Fiscal Year 1998 Management Reform Summary of Operating and Capital Funds, as of September 30, 1998, that of the \$292.8 million budgeted for management reform, approximately \$126.9 million had been spent and about \$165.9 million was available at the end of fiscal year 1998. Of this amount, approximately \$2.3 million of operating funds lapsed,<sup>7</sup> resulting in about \$163.6 million remaining at the end of fiscal year 1998.
- About \$3.2 million of operating funds (included in the \$163.6 million above), which was not allocated to any particular project, was carried over to fiscal year 1999 for management reform projects in accordance with the District of Columbia Appropriations Act of 1999, Public Law 105-277.
- The remainder was allocated to 35 former management reform initiatives that were designated as capital projects and were no longer considered part of the management reform program. According to the District's Expenditure Data on Capital Projects report, the \$160.4 million in capital funds (included in the \$163.6 million previously mentioned) unspent at the end of fiscal year 1998 was carried over into fiscal year 1999 for the 35 projects. Included in the 35 projects were initiatives for the Automated Integrated Tax System, implementing the Real Property Inventory System, and implementing a new Motor Vehicle Information System.
- According to the Authority, 69 projects had been completed. Included in the completed projects were the modification of the Department of Corrections Employee Pay Plan and an increase in the number of building inspections.

Although the District's Final Fiscal Year 1998 Management Reform Summary reported fiscal year spending on these management reform projects totaling about \$127 million, the District could not specifically identify the amount of funds spent that was used to pay consultants, contractors, and District employees. According to District officials, the former CMO requested information regarding funds spent for consultants and contractors from the agencies during fiscal year 1998. This information was reported to the OCFO on a monthly basis. However, we found that the data was inconsistent, and no such information related to

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<sup>7</sup>These funds were no longer available for use by the District.

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these management reform projects was requested in fiscal year 1999. The District, however, has acknowledged that management reform funds were used for projects other than management reform; for example, about \$11.3 million was used for the pay increase for District of Columbia Public School teachers.

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## Fiscal Year 1999 Projects

District officials told us that the new administration of Mayor Williams inherited approximately 200 projects in various stages of completion. Rather than continue with the entire agenda, the new administration reviewed the projects and selected those it considered to be the best projects for incorporation into agencies' long-term plans. In consultations with the Authority, the new administration chose the 20 best projects and added 7 new projects, giving it a total of 27 projects funded in fiscal year 1999. To implement these 27 management reform projects during fiscal year 1999, the District budgeted approximately \$36.2 million, \$33 million of which was federal appropriations. Twenty-six of these projects were funded with \$30.9 million in operating funds and one project received about \$5.3 million in capital funds. The District reported in its Fiscal Year 1999 Management and Regulatory Reform Funds, Agency Expenditure Summary as of May 15, 2000, that of the \$36.2 million budgeted, approximately \$29.1 million had been spent and about \$7.1 million lapsed at the end of fiscal year 1999.

As of June 16, 2000, the District had not determined the status of the 27 management reform projects for fiscal year 1999. In February 2000, the Office of the Deputy Mayor for Operations asked District agencies responsible for the projects to provide information on the original project goals and the results that had been achieved. According to District officials, they obtained information on only a few projects. The Deputy Mayor for Operations told us that he expected to have the status of each project by mid-June. As of June 26, 2000, we had not received this information.

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## Projected Management Reform Savings Not Realized

Included in the fiscal year 1999 budget was a line item that indicated that management reform initiatives would save approximately \$10 million. District officials told us that these estimated savings were based on assumptions by the former CMO that an investment of about \$93 million in operating funds would yield permanent cost savings. The estimated savings by agency were not defined in the fiscal year 1999 Appropriations Act; therefore, District officials determined the allocated savings based on the amount of each agency's management reform investment. As of June 1,

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2000, of the \$10 million expected in savings, District officials reported that about 15 percent, or \$1.5 million, had been realized.

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## Fiscal Year 2000 Management Initiative Savings Not Likely to Be Realized

The fiscal year 2000 budget also included \$41 million of projected savings from various initiatives, including management reform productivity savings. However, in discussions with us, District officials said that the management reform productivity savings and other savings included in the fiscal year 2000 budget are not likely to be realized. The \$41 million in projected savings was comprised of the following:

- \$7 million in management reform productivity savings;
- \$14 million in savings resulting from the implementation of the District of Columbia Supply Schedule; and
- \$20 million in productivity bank<sup>8</sup> savings.

The District does not know whether any savings will be realized from the \$7 million of management reform productivity savings. District officials told us that the former CMO and the Authority set the goal of \$7 million; however, no one identified the savings targets related to specific management reform initiatives prior to the formulation of the fiscal year 2000 budget. The District does not expect any savings in fiscal year 2000 from the \$14 million, which was to be derived from the District's establishment of a District Supply Schedule. District officials told us that the new Chief Procurement Officer had reviewed the D.C. Supply Schedule initiative in the summer of 1999 and determined that it did not offer advantages beyond existing federal schedules that District agencies were already utilizing. The District expects no savings from the \$20 million productivity bank project, nor are these savings directly related to any management reform initiatives. The timing of congressional approval of the federal budget resulted in productivity bank funds not being available to agencies until the second quarter of fiscal year 2000. According to District officials, the timing of the budget approval, combined with the same year repayment requirement, has discouraged agencies from taking advantage of this fund, as productivity savings are often realized in small amounts within the first year and in increasing amounts in subsequent years.

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<sup>8</sup>The productivity bank concept, as currently structured, requires agencies to submit plans for dollar-for-dollar matching "loans" that will yield savings within the same fiscal year.



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## Transformed Government Plan Cost-Savings Initiatives Have Not Been Implemented

Originally proposed by the previous Mayor's 1996 plan, *A Transformed Government of the People of Washington, D.C.*, this group of initiatives was included as an appendix to the fiscal year 1998 budget. The projects, which ranged from reducing the number of District employees to streamlining services to promote economic development, were estimated to save about \$152.4 million. According to District and Authority officials, many of the initiatives listed in the plan have not been implemented and no savings have been realized. In many instances, the initiatives have been overtaken by other events, such as the National Capital Improvement and Revitalization Act of 1997. Because so few of the initiatives have been implemented, District officials told us that information is not available to determine the net benefit to the District either in terms of dollars saved or improved efficiencies and effectiveness of District services.

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## Conclusion

Since fiscal year 1998, the District Government has budgeted over \$300 million to implement management reform initiatives or projects. During this same period, District budgets have stated that management reform initiatives and other cost-saving initiatives would save about \$200 million. To date, only \$1.5 million of management reform savings have been documented. Additional savings might have been realized, but the Authority and District officials had not systematically assessed project results and savings. In addition, they did not adequately track the costs of these projects and, as a result, sufficient information is not available to show how these funds were spent. These management reform projects and targeted savings have been an integral part of recent District budgets and identify important reforms needed to improve services.

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Mr. Chairman, this concludes my statement. I will be happy to answer any questions that you or Members of the Subcommittee may have.

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## Contact and Acknowledgments

For further information regarding this testimony, please contact Gloria L. Jarmon at (202) 512-4476 or by e-mail at [jarmong.aimd@gao.gov](mailto:jarmong.aimd@gao.gov). Individuals making key contributions to this testimony included Norma Samuel, Linda Elmore, Timothy Murray, and Bronwyn Hughes.

# District of Columbia Chronology of Key Events Related to Management Reform

Date	Event
April 17, 1995	The President signed into law the District of Columbia Financial Responsibility and Management Assistance Act, P. L. 104-8, creating the District of Columbia Financial Responsibility and Management Assistance Authority (Authority), to address fiscal and management problems in the government of the District of Columbia. The Authority and Chief Financial Officer (CFO) of the District were charged with improving the delivery of city services and returning the District of Columbia to a position of financial solvency as evidenced by 4 consecutive years of balanced municipal budgets.
October 1995	The Mayor appointed Anthony Williams to the position of CFO of the District.
January 14, 1997	The President announced his National Capital Revitalization and Self-Government Improvement Plan, a proposal to substantially alter the financial relationship between the District of Columbia and the federal government. The National Capital Revitalization and Self-Government Improvement Plan was the precursor to the National Capital Revitalization and Self-Government Improvement Act, Title XI of the Balanced Budget Act of 1997, Public Law 105-33.
May 1997	The District CFO appointed Dr. Abdusalam Omer to the position of Deputy CFO for Budget and Planning.
Spring 1997	The Authority conducted a Resident Satisfaction Survey to assess the impact of management failures on service delivery to citizens of the District.
August 5, 1997	The President signed into law the National Capital Revitalization and Self-Government Improvement Act, P. L. 105-33, transferring to the Authority control of the District's nine largest agencies. The act required the Authority to obtain consultants to develop management reform plans for these nine agencies and for four citywide functions. The Authority announced that the position of Chief Management Officer (CMO) would be created. The CMO would be charged with the responsibility of overseeing the management reform initiatives and working on a daily basis with agency directors. Section 11103 of the act authorized appropriations to the Authority in amounts necessary to execute management reform plans. The Authority issued an Order whereby it appointed Acting Directors of each of the nine District agencies identified in P. L. 105-33.
August 20, 1997	The Authority issued a request for proposals for assessing, developing, and implementing management reform plans. One hundred thirty-three solicitations were distributed and 71 proposals were received and evaluated.
September 4, 1997	In accordance with P. L. 104-8, the Authority awarded contracts to 11 consultants for development of management reform plans. The cost was \$6.6 million.
October 8, 1997	The consultants submitted organizational assessment reports to the Authority.
October 25, 1997	The consultants submitted recommended improvement projects to

**Attachment**  
**District of Columbia Chronology of Key**  
**Events Related to Management Reform**

<b>Date</b>	<b>Event</b>
	the Authority.
November 19, 1997	The President signed into law the District of Columbia Appropriations Act of 1998, P. L. 105-100, which provided a federal payment to the District of Columbia for management reform in the amount of \$8 million, to remain available until September 30, 1999. This sum was provided to help pay consultants to develop reform plans and fund the position of CMO. The act also provided \$201.1 million resulting from a smaller federal payment to the District government in exchange for the federal assumption of certain District functions or expenses, in accordance with the Revitalization Act.
November 25, 1997	The consultants submitted, through the reform teams, final management reform plans to the Authority containing 340 management improvement projects.
January 2, 1998	The Authority submitted <i>Management Reform in the District of Columbia: Introduction and Summary</i> to Congress in which it identified 269 out of the 340 suggested management reform projects for implementation, in collaboration with the management reform teams, and included implementation plans for these projects. The cost was estimated at \$184.9 million.
January 15, 1998	The Office of the CMO began operations.
January 21, 1998	The CMO and CFO issued instructions to the directors of management reform agencies for preparing implementation and spending plans for management reform projects.
March 2, 1998	The District submitted to Congress its Comprehensive Performance Management System and a timetable for its implementation, which included the management reform initiatives.
June 1, 1998	The District's <i>Fiscal Year 1999 Budget and Financial Plan</i> , submitted to Congress, included an estimated \$10 million in management reform productivity savings.
June 24, 1998	The Authority notified the Congress of the allocation of the \$201.1 million resulting from the Revitalization Act. The District used \$171 million of the \$201.1 million to fund management reform projects in fiscal year 1998.
July 31, 1998	The Chairman of the Authority sent a letter to the heads of 13 District agencies and the CMO notifying them of the Authority's intent to hold a series of meetings to review the status of management reform projects.
October 21, 1998	The President signed into law the District of Columbia Appropriations Act, 1999, P. L. 105-277, which provided a federal payment to the District of Columbia for management reform in the amount of \$25 million to remain available until September 30, 1999. Congress authorized that \$3.2 million in unspent fiscal year 1998 management reform funds could be carried over into fiscal year 1999. Furthermore, the act provided for the CFO of the District to make reductions of \$10 million in local funds to one or more of the appropriation headings in the act for productivity savings.
October 30, 1998	The Authority reported in its <i>FY 1998 Annual Performance Report: A Report on Service Improvements and Management Reform</i> that,

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**District of Columbia Chronology of Key**  
**Events Related to Management Reform**

<b>Date</b>	<b>Event</b>
	of the 269 projects selected and approved for implementation, 69 were completed.
November 9, 1998	The Council of the District of Columbia's Committee on Government Operations issued its report on Management Reform in areas under its purview: the Department of Employment Services (DOES), information technology, personnel, procurement, and real estate asset management. The committee reported that the District was not making sufficient progress on management reform, spending had occurred in areas outside the scope of the Revitalization Act, management reform funds had been used to support agency operating expenses rather than productivity enhancements, there were structural inefficiencies in the Office of the CMO, there was a lack of collaboration among the Council, the Authority, and the Mayor, and management reform efforts in the DOES and the Office of Property Management had been almost nonexistent.
January 2, 1999	The District's former CFO was sworn into office as Mayor of the District of Columbia. The new Mayor and the members of the Authority signed a Memorandum of Agreement (MOA) to convey back to the Office of the Mayor responsibility for day-to-day supervision, direction, control, and management of all executive branch departments, agencies, boards, commissions, offices, and other entities of the District government and its personnel, excluding the District of Columbia Public Schools, as well as programmatic and policy responsibility. The Authority retained all of its statutory oversight responsibilities.
January 7, 1999	The CMO announced her resignation.
February 17, 1999	The Mayor, in a letter to the Authority, outlined funding proposals for 7 new management reform projects at an estimated cost of \$10.7 million. Included in the letter was a proposal to fund a salary increase for D.C. public school teachers with available management reform funds at an estimated cost of \$11.8 million.
March 2, 1999	The Office of Budget and Planning sent a memorandum to District agencies notifying them of the allocation of the \$10 million in management reform productivity savings provided for in the fiscal year 1999 District of Columbia Appropriations Act. The allocation was based on the percentage of new operating funds an agency invested in management reform projects in fiscal year 1998.
March 5, 1999	The President signed into law the District of Columbia Management Restoration Act of 1999, P. L. 106-1, which repealed the District of Columbia Management Reform Act of 1997 (Subtitle B of Title XI of the Balanced Budget Act of 1997, P.L. 104-8).
June 1, 1999	The District's <i>FY 2000 Operating Budget and Financial Plan</i> , submitted to Congress, included an estimated \$7 million in management reform productivity savings.
July 1, 1999	The Authority authorized the allocation of \$11.34 million in management reform monies to fund a salary increase for D.C. public school teachers.
July 1999	The Office of Budget and Planning issued <i>FY 1998 Management Reform</i> in which it reported that the District invested a total of \$293 million in 280 management reform projects in fiscal year 1998, and that \$153 million in management reform funds were

**Attachment**  
**District of Columbia Chronology of Key**  
**Events Related to Management Reform**

<b>Date</b>	<b>Event</b>
	unobligated as of the end of the fiscal year.
November 29, 1999	The President signed into law the District of Columbia FY 2000 Appropriations Act, P. L. 106-113. The act directed the CFO of the District to make reductions of \$7 million for management reform savings in local funds to one or more of the appropriation headings in the act.
January 14, 2000	The Authority notified the Deputy Mayor for Operations that it was conducting a closeout review of the results of the management reform initiatives and requested information about each of the initiatives through calendar year 1999.
February 2, 2000	The Deputy Mayor for Operations distributed a survey to the agencies requesting the results of the fiscal year 1999 management reform initiatives.
March 27, 2000	The Deputy Mayor for Operations provided the Authority a partial response to its January 14, 2000, request.
April 21, 2000	The Authority notified the Deputy Mayor for Operations of its intent to finalize its closeout review of the results of the fiscal year 1999 management reform initiatives. To track the results of the initiatives, the Authority asked the Deputy Mayor for Operations to submit survey responses from each agency.
May 2000	The District's proposed Fiscal Year 2001 Operating Budget and Financial Plan includes an estimated \$37 million in management reform productivity savings.
June 28, 2000	The Deputy Mayor for Operations provided GAO with a draft project status report of the fiscal year 1999 management reform operating projects as of September 30, 1999.

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