

GAO

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YEAR 2000 COMPUTING
CRISIS

Progress Made at
Department of Labor, But
Key Systems at Risk

Statement of Joel C. Willemsen
Director, Civil Agencies Information Systems
Accounting and Information Management Division



Mr. Chairman and Members of the Subcommittee:

We appreciate the opportunity to share with you today the significant information technology challenges that the upcoming century change poses to the Department of Labor, in general, and to several of its agencies in particular. The Year 2000 computing crisis has rightly received much attention in recent months; virtually every organization, public and private, that uses computers is at risk.¹ The upcoming change of century is a sweeping and urgent challenge; for this reason, we have designated the Year 2000 computing problem a high-risk area for the federal government,² and have published guidance to help organizations successfully address the issue.³ To date, we have issued over 60 reports and testimony statements detailing specific findings and recommendations related to the Year 2000 readiness of a wide range of federal agencies.⁴

In addition to reporting on the status of Labor's 61 mission-critical systems, I will, as requested, (1) focus on specific Year 2000 issues facing two elements of Labor's Employment and Training Administration and (2) discuss the Year 2000 efforts of the Office of Workers' Compensation Programs (OWCP)⁵ and of the Bureau of Labor Statistics (BLS). Finally, I will provide observations on the Year 2000 readiness of the Pension Benefit Guaranty Corporation (PBGC). In each case, I will highlight the status of these organizations' efforts and the specific risks associated with their key systems.

In brief, the Department of Labor and its agencies have made progress, but are still at risk in several areas. These areas include making benefits payments to laid-off workers, collecting labor statistics, and ensuring

¹For the past several decades, computer systems have typically used two digits to represent the year, such as "98" for 1998, in order to conserve electronic data storage and reduce operating costs. In this format, however, 2000 is indistinguishable from 1900 because both are represented as "00." As a result, if not modified, systems or applications that use dates or perform date- or time-sensitive calculations may generate incorrect results beyond 1999.

²High-Risk Series: Information Management and Technology (GAO/HR-97-9, February 1997).

³Year 2000 Computing Crisis: An Assessment Guide (GAO/AIMD-10.1.14, September 1997), which addresses the key tasks needed to complete each phase of a Year 2000 program (awareness, assessment, renovation, validation, and implementation); Year 2000 Computing Crisis: Business Continuity and Contingency Planning (GAO/AIMD-10.1.19, August 1998), which describes the tasks needed to ensure the continuity of agency operations; and Year 2000 Computing Crisis: A Testing Guide (GAO/AIMD-10.1.21, Exposure Draft, June 1998), which discusses the need to plan and conduct Year 2000 tests in a structured and disciplined fashion.

⁴A listing of our publications is included as an attachment to this statement.

⁵A component of Labor's Employment Standards Administration.

accurate accounting for pension benefits. Several of the systems supporting these business areas are at risk; some could fail as early as January 1999—less than 4 months away—because they involve calculations a year into the future. Accordingly, it is critical that appropriate contingency plans be developed to ensure business continuity in the event of systems failures.

Background

The Department of Labor's mission is to promote the welfare of job seekers, wage earners, and retirees of the United States by improving their working conditions, enhancing opportunities for profitable employment, and protecting their retirement investments. Established as a department in 1913, Labor is responsible for the administration and enforcement of over 180 federal statutes covering nearly 10 million employers and over 100 million workers. Labor administers and enforces a variety of federal laws guaranteeing workers' rights to a workplace free from safety and health hazards; a minimum hourly wage and overtime pay; family and medical leave; freedom from employment discrimination; unemployment insurance; and other income support, such as workers' compensation benefits. Labor also protects workers' pension rights; provides job training programs; helps workers find jobs; works to strengthen free collective bargaining; and keeps track of changes in employment, prices, and other national economic measures.

For fiscal year 1998, Labor had an estimated budget of \$34.6 billion and is authorized 16,700 staff. About three quarters of Labor's budget is composed of mandatory spending on income maintenance programs. The department's diverse functions are carried out by different offices in a decentralized structure: 24 component units, with over 1,000 field offices, to support its various functional responsibilities.

Labor's five major areas of statutory responsibility include employment and training, employment health and safety, pension and welfare benefits, employment standards, and labor statistics. It has six major program agencies to carry out these responsibilities: the Employment and Training Administration, the Employment Standards Administration, the Bureau of Labor Statistics, the Occupational Safety and Health Administration, the Mine Safety and Health Administration, and the Pension and Welfare Benefits Administration. The Pension Benefit Guaranty Corporation is a government corporation that administers the guaranteed retirement pension system.

Labor's program activities fall into two major categories: enhancing workers' skills through job training and ensuring worker protection. In addition, it develops economic statistics, such as the consumer price index, used by business, labor, and government in forming fiscal and monetary policy and in making cost-of-living adjustments. Labor also provides temporary income support for laid-off workers seeking jobs and serves to assist workers in finding new jobs under federal-state partnerships.

Labor's Risks Require Strong Management Approach

To perform its mission, Labor makes extensive use of complex information technology to support programmatic requirements, departmentwide communications, administrative functions, and office automation. It has identified 61 mission-critical systems for which it must ensure Year 2000 compliance. Without these systems, Labor has determined, it cannot effectively carry out numerous mission-critical functions, including (1) providing income security to millions of workers through a variety of benefits programs, (2) administering nationwide employment and training programs and services, (3) generating vital statistics on the U.S. economy, such as unemployment rates and the consumer price index, and (4) providing vital information to the public on a variety of employment issues, such as the security of pension plans, occupational injuries and illnesses, and employment rights.

If Labor's systems are not Year 2000 compliant on or before January 1, 2000, the potential impact could be significant. For example, according to Labor officials, billions of dollars in benefits payments to Americans, such as unemployment insurance and workers' compensation, would be at significant risk of disruption, and accurate labor statistics on the economy used by both public and private organizations may not be produced. Further, the ability to manage the billions of dollars in assets for pension benefit guarantees for over 40 million workers could be hampered.

The Year 2000 program is likely the largest and most complex project management and systems conversion activity ever to be undertaken by many federal agencies. It requires the disciplined, coordinated application of scarce resources to an agencywide system conversion that must be completed by a fixed date, and an understanding of the wide range of dependencies among information systems. To succeed, Labor must manage the Year 2000 program as a large systems development activity.

An organization can mitigate its risk of Year 2000 complications through a structured approach and rigorous program management. One generally accepted approach, outlined in our Year 2000 Computing Crisis: An Assessment Guide (GAO/AIMD-10.1.14), includes five phases:

- awareness — defining the problem and gaining executive-level support;
- assessment — inventorying and analyzing systems, and prioritizing their conversion or replacement;
- renovation — converting, replacing, or eliminating selected systems;
- validation — ensuring that all converted or replaced systems and interfaces will work in an operational environment; and
- implementation — deploying Year 2000-compliant systems and components, and implementing contingency plans, if necessary.

Year 2000 Compliance Is Now a Departmental Priority

Labor recognized several years ago that the upcoming change of century posed significant challenges to the agency, and in May 1996 reported to Congress that it had initiated Year 2000 activities. By late 1996, Labor's Year 2000 activities had increased, and it reported to the Office of Management and Budget (OMB) that it completed the Year 2000 awareness phase in December 1996. During this time period, the Chief Information Officer (CIO) designated a Labor project manager for the Year 2000 effort, and together the CIO and the project manager held a series of briefings with executive staff, administrative officers, and information technology managers to ensure that Labor's executive and senior management levels were fully aware of the importance of the Year 2000 issue.

In May 1997, Labor reported to OMB that its CIO had directed that each Labor component agency designate a Year 2000 project manager. The CIO and departmental Year 2000 manager instituted two levels of monthly meetings, one with Year 2000 project managers and one with the department's information technology managers, to track progress and share information on Year 2000 project activities.

To keep senior management informed on an ongoing basis, Year 2000 status reports were provided to the Capital Planning Investment Board, chaired by the CIO and including the heads of major Labor program agencies and the department's Chief Financial Officer. In August 1997, the department reported to OMB that it had completed the Year 2000 assessment phase using a three-tiered structure to evaluate and rank its systems to prioritize its Year 2000 compliance efforts. For example, it assigned the highest priority to the mission-critical systems that would

have a direct impact on the public; enforcement activities; or financial systems, such as its benefits payment systems.

In a memorandum dated December 31, 1997, the Secretary of Labor made Year 2000 compliance a top departmental priority, and directed steps to accelerate progress in reaching the department's target goals. The Deputy Secretary has also made the agency's Year 2000 progress a priority item in monthly meetings with each agency head. In February of this year, Labor established a monthly exception reporting system, requiring its component agencies to report any deviations from their Year 2000 plans. Labor uses this report as an early warning of potential issues needing attention.

In August, Labor reported to OMB that 24 of its 61 mission-critical systems were compliant; table 1 shows the reported Year 2000 status of Labor's mission-critical systems as of August 1998.

Table 1: Reported Year 2000 Readiness Status of Labor's Mission-Critical Systems as of August 1998

Agency	Number of systems	Under repair	To be replaced	Reported compliant 8/98	Percentage compliant 8/98	Reported compliant 5/98	Percentage compliant 5/98
UIS	1	1	0	0	0	0	0
ES	0	0	0	0	na	na	na
BLS	23	4	8	11	48	10	44
OWCP	4	2	1	1	25	0	0
Other	33	15	6	12	36	11	33
Total	61	22	15	24	39	21	34
PBGC ^a	13	2	1	10	77	7	54

^aPBGC's mission-critical systems are not included in Labor's totals.

Source: Department of Labor.

Risks Facing Labor Components Affect Many Critical Workforce Issues

The public relies on the Department of Labor and its components for assistance when unemployed, for protection and compensation in the workplace, for statistics on which many of the nation's critical economic indicators are based, and for ensuring the security of private pension plans. The department, its agencies, and the states, in turn, rely on automated systems to ensure that the expected operations are carried out.

In each of these areas, the Year 2000 compliance status of all systems cannot yet be ensured. Several of the systems are at risk of failure,

including some state systems that could fail as early as January 1999 because they involve calculations a year into the future.

Federal/State Systems for Unemployed Workers at Risk of Early Failure

Labor's programs to help unemployed workers and assist them in locating employment are carried out by two Employment Training Administration (ETA) organizations: the Unemployment Insurance Service (UIS) and the Employment Service (ES). Enacted over 60 years ago as part of the Social Security Act of 1935 as a federal-state partnership, the Unemployment Insurance Program has been a major source of temporary income support for laid-off workers seeking work. The Employment Services Program, which was established by the Wagner-Peyser Act of 1933, as amended, has assisted workers in finding new jobs. State Employment Security Agencies (SESA) operate the programs in accordance with their own state priorities and unemployment compensation laws; therefore, each state has substantial control over provided services, eligibility requirements, and benefits levels. SESAs provide three distinct benefits: unemployment insurance, employment services, and state administration of the Job Training Partnership Act.

The department and the states share responsibility for administration of the Unemployment Insurance Program. Labor's UIS is responsible for establishing broad guidelines (including some eligibility conditions), general oversight, and administrative funding. SESAs pay unemployment compensation benefits from the Unemployment Trust Fund to eligible workers and collect state unemployment taxes from employers.

Today, 97 percent of all wage earners are covered by this program. Unemployment insurance will pay an estimated \$24 billion to approximately 8 million workers in compensation benefits and allowances from the Unemployment Trust Fund in fiscal year 1999. During this same period, SESA staff will handle over 6 million employer tax accounts, 20 million initial unemployment claims, almost 137 million "weeks claimed," and 1 million appeals. In fiscal year 1998, SESAs collected \$22 billion in state unemployment insurance taxes.

Because each of the 53 SESAs (one for each state and the District of Columbia, Puerto Rico, and the Virgin Islands) has its own system, Labor's UIS reported only one mission-critical system to OMB—the UIS itself, which collects information from numerous state sources to measure and monitor state unemployment insurance performance and workload and budgeting

activities. According to Labor reports, the expected implementation date for this system is February 1999.

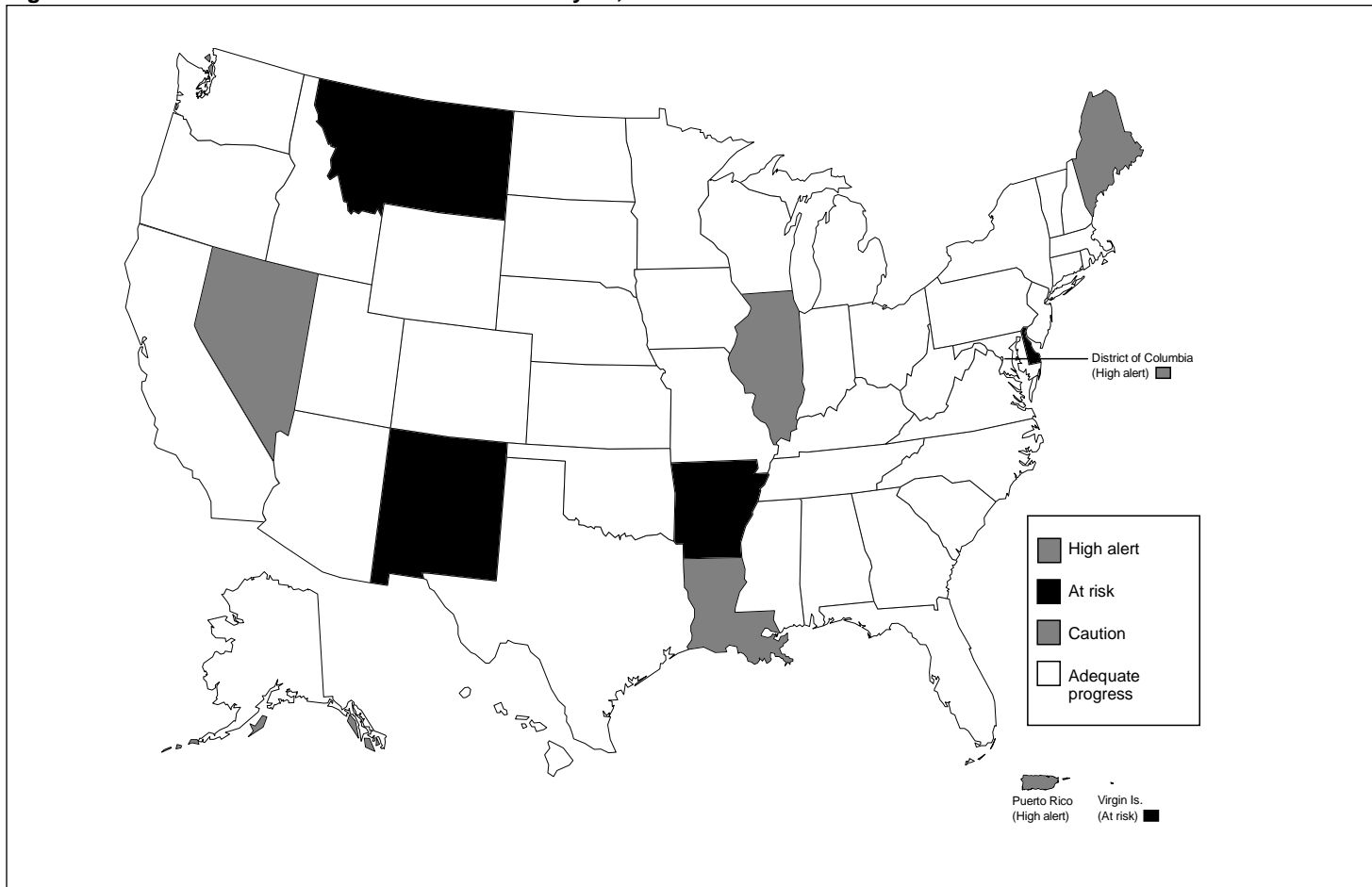
According to Labor's contingency planning guidance issued to SESAS, if SESA benefits systems were to become inoperable, benefits payments could be jeopardized; if its tax system failed, tax collections could suffer. Successful operation of the benefits and tax functions depend heavily on complex information systems, a wide range of internal and external products and services, and the uninterrupted operation of the major information technology infrastructure.

Many SESA systems are already at risk of date problems due to Year-2000 related failures occurring as early as January 1999. The SESAS' unemployment insurance benefits systems are vulnerable to this because of benefit year date calculations used in determining claimant eligibility. These projected date calculations are relied upon throughout state benefits systems, and can cause systems failures as early as January 1999, if not corrected. For example, if a claim is filed January 4, 1999, it will have a benefit year ending date of January 3, 2000. If states' benefits system have not been repaired, Labor expects these systems to fail as early as January 1999—3 and a half months from today—because they would not properly recognize dates beyond 2000. Because of this date vulnerability, Labor has strongly encouraged SESAS to address this problem first, and has provided each with at least \$1 million to address the Year 2000 problem in its particular state.

Some SESA Systems at High Risk

UIS monitors the SESAS' Year 2000 progress through status reports issued on a quarterly basis. UIS places states in one of four categories: (1) **high alert**—SESAS at highest risk of failure and “that appear almost certain to fail by January 4, 1999,” (2) **at risk**—those that are significantly behind in their renovation efforts, (3) **yellow caution**—SESAS that “are on the border” of not making sufficient progress toward achieving compliance, and (4) **green**—those making adequate progress or already having compliant systems in place. Figure 1 provides UIS' assessment of the 53 SESAS as of July 31, 1998.

Figure 1: SESAs' Year 2000 Readiness Risk as of July 31, 1998



Source: Department of Labor. We did not independently verify this information.

As shown, UIS has placed Puerto Rico and the District of Columbia in the high alert category. According to UIS, these SESAs need to immediately focus their resources on developing contingency solutions to replace their existing systems.

UIS also placed five SESAs in the *at risk* category: Arkansas, Delaware, Montana, New Mexico, and the Virgin Islands. Labor issued a policy directive effective yesterday, September 16, requiring that the *at risk* SESAs develop and submit business continuity and contingency plans for their

benefits systems to the department's regional offices by October 1 of this year—and requiring the rest of the SESAS to submit plans by November 20, 1998.

**Employment Service
Reports No
Mission-Critical Systems**

Labor's U.S. Employment Service (ES) was created by the Wagner-Peyser Act of 1933, amended in 1982 to give more authority to state governors. It provides general direction, funding, and oversight; Labor estimates that its fiscal year 1999 budget request of \$797 million will result in the placement of over 3 million individuals in jobs through employment services. Under this act, grants are allocated to each state to plan and administer a labor exchange program to best respond to the needs of the state's employers and workers. ES also assists states with programs of test development, occupational analysis, and maintenance of the Dictionary of Occupational Titles.

SESAS operate almost 2,000 local employment service (job service) offices. Each year these offices assist millions of job seekers and employers and, in some areas, provide job training and related services. The public employment service is available to everyone authorized to work in the United States. In addition, it helps to implement provisions of the Immigration Reform and Control Act of 1986 and provides specialized assistance to veterans; persons with disabilities; and other groups, such as youths 16 to 22 and the economically disadvantaged. Most of the service's appropriations come from the trust funds collected under the Federal Unemployment Tax Act, with a small portion (3 percent) coming from general revenues. Federal regulations require that the states maintain statewide labor exchanges with certain minimum capabilities, including assisting job seekers in finding employment, assisting employers in filling jobs, and meeting the work test for unemployment insurance claimants, among others.

ES reports that it has no mission-critical systems. According to ES officials, the organization's primary information system would be considered America's Job Bank (AJB). Together with the 2,000 state-operated public employment offices, ES operates AJB, a computerized network linking state employment service offices to provide job seekers with job opportunities. AJB contains approximately 800,000 job listings and costs about \$1.6 million to operate annually. ES officials also said that AJB provides rapid, national exposure for job openings and an easily accessible pool of candidates for employers. In addition to appearing on the Internet, the job openings and resumes found in AJB are available on computer systems in

public libraries, colleges and universities, high schools, shopping malls, transition offices on military bases worldwide, and other places of public interest. There is no charge to either employers who list their job vacancies or to job seekers who utilize AJB to locate employment.

According to the Director of Employment Services, AJB, operated by the State of New York through an agreement with Labor, has not been formally assessed for Year 2000 compliance. However, according to the ES director, the impact of AJB's failure would be minimal because it is a compilation of all state job banks' listings. The ES director said that if the system did not operate, states could still access their respective banks and perhaps contact other states through the Internet to obtain their listings.

Workers' Compensation Programs Addressing Year 2000 Challenges

One of Labor's units charged with ensuring worker protection is the Office of Workers' Compensation Programs (OWCP), which administers three major workers' compensation acts: the Federal Employees' Compensation Act, the Longshore and Harbor Workers' Compensation Act, and the Black Lung Benefits Act. The programs reported in fiscal year 1997 that these compensation programs processed about 207,000 claims and provided approximately \$3 billion in compensation funds for wage replacement benefits, medical treatment, and vocational and other benefits to eligible workers. OWCP administers these three compensation acts through three separate program divisions.

We recently reported on OWCP's efforts to address the Year 2000 computing challenges facing its three workers' compensation programs and the four supporting mission-critical systems.⁶ In assessing these systems, OWCP determined that each was in need of repair to make it Year 2000 compliant. Of the four, the one most at risk was the replacement system for the Black Lung Program, known as the Automated Support Package (ASP). The current ASP is the program's case management system; if this mainframe system were to fail, it could disrupt the payment of benefits to sufferers of pneumoconiosis (Black Lung disease, caused by habitual inhalation of coal dust), as well as to their beneficiaries and medical providers.

Until recently, as part of its Year 2000 strategy, the existing system was scheduled to be retired and replaced by a new client-server⁷ system in November 1999—dangerously close to the year 2000. However, after

⁶Labor's Workers' Compensation Programs and Y2K (GAO/AIMD-98-207R, July 29, 1998).

⁷In a client-server environment, individual workstations (the client) and shared processors (the server) cooperate over a network to complete tasks.

discussing this situation with OWCP and department officials, the agency has revised its strategy and will now also renovate its existing ASP system in the event the replacement system is not implemented in time. The renovation work is now underway, and is scheduled to meet the OMB deadlines.

BLS Systems Critical to Current, Accurate Economic Statistics

The Bureau of Labor Statistics (BLS) is the principal fact-finding agency in the federal government in the broad field of economics. BLS is a national statistical agency that collects, processes, analyzes, and disseminates essential statistical data to the American public, the Congress, other federal agencies, state and local governments, business, and labor. For example, BLS produces the consumer price index (CPI), the principal source of information concerning trends in consumer prices and inflation in the United States and one of the nation's most important economic indicators. BLS also produces other principal economic indicators, such as current employment statistics, which are produced monthly and include data on employment, hours, and earnings, in detail by industry and geographic area, providing a reliable measure of economic activity. These estimates serve as components of the index of leading economic indicators. BLS has eight regional offices throughout the country, each specializing in the economies of the regions in which they are located.

BLS has 23 of Labor's 61 mission-critical systems. According to BLS officials, 11 of the 23 are Year 2000 compliant, 8 are being replaced, and 4 are being repaired. Should these systems fail, according to BLS' systems impact statements, such failures could result in the inability to accurately calculate statistical data. For example, if the CPI system failed it could have an impact on other federal programs as it is used as the basis to adjust payments to Social Security recipients and federal and military retirees and for a number of entitlement programs, such as food stamps and school lunches. Further, again according to BLS' systems impact statements, a reliable measure of economic activity would not be available, affecting the ability of government decisionmakers to formulate fiscal and economic policy.

The CPI system, which is being repaired, is not scheduled to meet the September 1998 renovation target or the December 1998 validation target set by OMB. BLS' plans call for renovation to be completed by January 1999, validation by February 1999, and implementation by March 1999.

BLS is relying on eight replacement systems to be implemented between October 1998 and March 1999. While these systems vary in size and complexity, system replacement is often a high risk because federal agencies have a long history of difficulty in delivering planned systems on time.⁸ Further, the Year 2000 schedule for these eight is tight. Completion target dates for testing and implementation are all within a few months of each other.

Pension Benefit Guarantees Require Reliability of PBGC Systems

The Pension Benefit Guaranty Corporation (PBGC) is a federal government corporation established by title IV of the Employee Retirement Income Security Act (ERISA) of 1974. PBGC administers programs of mandatory insurance to prevent loss of pension benefits under covered private, defined-benefit pension plans if single-employer plans terminate or if multi-employer plans are unable to pay benefits.

PBGC protects the retirement incomes of about 42 million American workers—one in every three—in over 45,000 defined-benefit pension plans. PBGC is financed through premiums collected from companies that sponsor insured pension plans; investment returns on PBGC assets; and recoveries from employers responsible for underfunded, terminated plans. PBGC is responsible for annual premium revenues of over \$1 billion, assets of \$16 billion, annual benefits payments of more than \$820 million, and benefits obligation to more than 465,000 workers and retirees in more than 2,500 pension plans.

PBGC has 13 mission-critical systems, 12 of which have been replaced in the last 4 years. The corporation is on schedule to complete validation and implementation of these replacement systems by February 1999.

The Financial Accounting and Reporting System (FARS), the one system that has yet to be replaced, is not due to be implemented until June 1999. This system is critical to the tracking of billions of dollars related to PBGC's annual financial transactions. Because of this late implementation date, PBGC is now beginning to look at other options in the event FARS is not ready in time.

⁸Year 2000 Computing Crisis: USDA Faces Tremendous Challenges in Ensuring That Vital Public Services Are Not Disrupted ([GAO/T-AIMD-98-167](#), May 14, 1998).

Labor Intends to Develop Plans to Respond to Potential Failures

Given the challenges Labor faces in making sure that all of its mission-critical systems are adequately tested and in addressing the complexities of the large number of federal-state partnerships, it will be difficult for the department to enter the new century without some problems. Therefore, it is critical that Labor initiate the development of realistic contingency plans to ensure continuity of core business processes in the event of Year 2000-induced failures.

Business continuity and contingency plans should be formulated to respond to two types of failure: those that can be predicted (e.g., systems renovations that are already far behind schedule), and those that are unforeseen (e.g., systems that fail despite having been certified Year 2000 compliant, or those that cannot be corrected by January 1, 2000, despite appearing to be on schedule today). Moreover, contingency plans that focus only on agency systems are inadequate. Federal agencies depend on data provided by their business partners as well as on services provided by the public infrastructure. Thus, one weak link anywhere in the chain of critical dependencies can cause major disruption. Given these interdependencies, it is imperative that contingency plans be developed for all critical core business processes and supporting systems, regardless of whether these systems are owned by the agency.

Our guide to ensuring business continuity and contingency planning, issued last month, provides further detail.⁹ It describes four phases supported by agency Year 2000 program management: initiation, business impact analysis, contingency planning, and testing. Each phase represents a major Year 2000 business continuity planning project activity or segment.

According to Labor officials, the department is committed to developing business continuity and contingency plans for each mission-critical business process and supporting systems. The department has now drafted such plans for key benefits processes and supporting systems. Plans for other business areas and supporting systems are expected later this year.

This concludes my statement, and I would be pleased to answer any questions that you or other Members of the Subcommittee may have at this time.

⁹GAO/AIMD-10.1.19, August 1998.

GAO Reports and Testimony Addressing the Year 2000 Crisis

Year 2000 Computing Crisis: Severity of Problem Calls for Strong Leadership and Effective Partnerships ([GAO/T-AIMD-98-278](#), September 3, 1998).

Year 2000 Computing Crisis: Strong Leadership and Effective Partnerships Needed to Reduce Likelihood of Adverse Impact ([GAO/T-AIMD-98-277](#), September 2, 1998).

Year 2000 Computing Crisis: Strong Leadership and Effective Partnerships Needed to Mitigate Risks ([GAO/T-AIMD-98-276](#), September 1, 1998).

Year 2000 Computing Crisis: State Department Needs To Make Fundamental Improvements To Its Year 2000 Program ([GAO/AIMD-98-162](#), August 28, 1998).

Year 2000 Computing: EFT 99 Is Not Expected to Affect Year 2000 Remediation Efforts ([GAO/AIMD-98-272R](#), August 28, 1998).

Year 2000 Computing Crisis: Avoiding Major Disruptions Will Require Strong Leadership and Effective Partnerships ([GAO/T-AIMD-98-267](#), August 19, 1998).

Year 2000 Computing Crisis: Strong Leadership and Partnerships Needed to Address Risk of Major Disruptions ([GAO/T-AIMD-98-266](#), August 17, 1998).

Year 2000 Computing Crisis: Strong Leadership and Partnerships Needed to Mitigate Risk of Major Disruptions ([GAO/T-AIMD-98-262](#), August 13, 1998).

FAA Systems: Serious Challenges Remain in Resolving Year 2000 and Computer Security Problems ([GAO/T-AIMD-98-251](#), August 6, 1998).

Year 2000 Computing Crisis: Business Continuity and Contingency Planning ([GAO/AIMD-10.1.19](#), August 1998).

Internal Revenue Service: Impact of the IRS Restructuring and Reform Act on Year 2000 Efforts ([GAO/GGD-98-158R](#), August 4, 1998).

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

Year 2000 Computing Crisis: Actions Needed on Electronic Data Exchanges ([GAO/AIMD-98-124](#), July 1, 1998).

Defense Computers: Year 2000 Computer Problems Put Navy Operations at Risk ([GAO/AIMD-98-150](#), June 30, 1998).

Year 2000 Computing Crisis: A Testing Guide ([GAO/AIMD-10.1.21](#), Exposure Draft, June 1998).

Year 2000 Computing Crisis: Testing and Other Challenges Confronting Federal Agencies ([GAO/T-AIMD-98-218](#), June 22, 1998).

Year 2000 Computing Crisis: Telecommunications Readiness Critical, Yet Overall Status Largely Unknown ([GAO/T-AIMD-98-212](#), June 16, 1998).

GAO Views on Year 2000 Testing Metrics ([GAO/AIMD-98-217R](#), June 16, 1998).

IRS' Year 2000 Efforts: Business Continuity Planning Needed for Potential Year 2000 System Failures ([GAO/GGD-98-138](#), June 15, 1998).

Year 2000 Computing Crisis: Actions Must Be Taken Now to Address Slow Pace of Federal Progress ([GAO/T-AIMD-98-205](#), June 10, 1998).

Defense Computers: Army Needs to Greatly Strengthen Its Year 2000 Program ([GAO/AIMD-98-53](#), May 29, 1998).

Year 2000 Computing Crisis: USDA Faces Tremendous Challenges in Ensuring That Vital Public Services Are Not Disrupted ([GAO/T-AIMD-98-167](#), May 14, 1998).

Securities Pricing: Actions Needed for Conversion to Decimals ([GAO/T-GGD-98-121](#), May 8, 1998).

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

IRS' Year 2000 Efforts: Status and Risks ([GAO/T-GGD-98-123](#), May 7, 1998).

Air Traffic Control: FAA Plans to Replace Its Host Computer System Because Future Availability Cannot Be Assured ([GAO/AIMD-98-138R](#), May 1, 1998).

Year 2000 Computing Crisis: Potential for Widespread Disruption Calls for Strong Leadership and Partnerships ([GAO/AIMD-98-85](#), April 30, 1998).

Defense Computers: Year 2000 Computer Problems Threaten DOD Operations ([GAO/AIMD-98-72](#), April 30, 1998).

Department of the Interior: Year 2000 Computing Crisis Presents Risk of Disruption to Key Operations ([GAO/T-AIMD-98-149](#), April 22, 1998).

Tax Administration: IRS' Fiscal Year 1999 Budget Request and Fiscal Year 1998 Filing Season ([GAO/T-GGD/AIMD-98-114](#), March 31, 1998).

Year 2000 Computing Crisis: Strong Leadership Needed to Avoid Disruption of Essential Services ([GAO/T-AIMD-98-117](#), March 24, 1998).

Year 2000 Computing Crisis: Federal Regulatory Efforts to Ensure Financial Institution Systems Are Year 2000 Compliant ([GAO/T-AIMD-98-116](#), March 24, 1998).

Year 2000 Computing Crisis: Office of Thrift Supervision's Efforts to Ensure Thrift Systems Are Year 2000 Compliant ([GAO/T-AIMD-98-102](#), March 18, 1998).

Year 2000 Computing Crisis: Strong Leadership and Effective Public/Private Cooperation Needed to Avoid Major Disruptions ([GAO/T-AIMD-98-101](#), March 18, 1998).

Post-Hearing Questions on the Federal Deposit Insurance Corporation's Year 2000 (Y2K) Preparedness ([AIMD-98-108R](#), March 18, 1998).

SEC Year 2000 Report: Future Reports Could Provide More Detailed Information ([GAO/GGD/AIMD-98-51](#), March 6, 1998).

Year 2000 Readiness: NRC's Proposed Approach Regarding Nuclear Powerplants ([GAO/AIMD-98-90R](#), March 6, 1998).

Year 2000 Computing Crisis: Federal Deposit Insurance Corporation's Efforts to Ensure Bank Systems Are Year 2000 Compliant ([GAO/T-AIMD-98-73](#), February 10, 1998).

Year 2000 Computing Crisis: FAA Must Act Quickly to Prevent Systems Failures ([GAO/T-AIMD-98-63](#), February 4, 1998).

FAA Computer Systems: Limited Progress on Year 2000 Issue Increases Risk Dramatically (GAO/AIMD-98-45, January 30, 1998).

Defense Computers: Air Force Needs to Strengthen Year 2000 Oversight (GAO/AIMD-98-35, January 16, 1998).

Year 2000 Computing Crisis: Actions Needed to Address Credit Union Systems' Year 2000 Problem (GAO/AIMD-98-48, January 7, 1998).

Veterans Health Administration Facility Systems: Some Progress Made In Ensuring Year 2000 Compliance, But Challenges Remain (GAO/AIMD-98-31R, November 7, 1997).

Year 2000 Computing Crisis: National Credit Union Administration's Efforts to Ensure Credit Union Systems Are Year 2000 Compliant (GAO/T-AIMD-98-20, October 22, 1997).

Social Security Administration: Significant Progress Made in Year 2000 Effort, But Key Risks Remain (GAO/AIMD-98-6, October 22, 1997).

Defense Computers: Technical Support Is Key to Naval Supply Year 2000 Success (GAO/AIMD-98-7R, October 21, 1997).

Defense Computers: LSSC Needs to Confront Significant Year 2000 Issues (GAO/AIMD-97-149, September 26, 1997).

Veterans Affairs Computer Systems: Action Underway Yet Much Work Remains To Resolve Year 2000 Crisis (GAO/T-AIMD-97-174, September 25, 1997).

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