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**Testimony**

Before the Committee on Resources, House of Representatives

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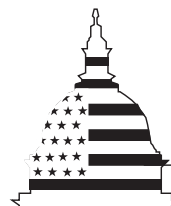
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**FISH AND WILDLIFE  
SERVICE**

**Management and Oversight  
of the Federal Aid Program  
Needs Attention**

Statement of Barry T. Hill, Associate Director,  
Energy, Resources, and Science Issues,  
Resources, Community, and Economic  
Development Division



**G A O**

Accountability \* Integrity \* Reliability

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Mr. Chairman and Members of the Committee:

We are here today to discuss our ongoing work on the management and oversight of the Wildlife Restoration Program within the Fish and Wildlife Service. This program was begun in 1938 following passage of the Federal Aid in Wildlife Restoration Act, often called the Pittman-Robertson Act. The purpose of the act is to restore, conserve, manage, and enhance the nation's wildlife resources and to provide for public use and benefits from these resources. The U.S. Fish and Wildlife Service (the Service), an agency of the Department of the Interior, administers the program. The Service's Office of Federal Aid provides overall program support and direction for implementing the Federal Aid in Wildlife Restoration Program as well as a sister program, namely the Sport Fish Restoration Program.<sup>1</sup> This sister program provides funds to restore and manage the nation's sport fishery resources and to provide public use and benefits from these resources. The programs received a total of about \$552 million in fiscal year 1998—\$180 million for Wildlife and \$372 million for Sport Fish.

Funds provided for these programs are derived from excise taxes. For the Wildlife Restoration Program, these taxes apply to firearms, ammunition, and archery equipment. For the Sport Fish Restoration Program, the taxes are on fishing equipment and other sources. The core mission of these programs is to distribute funds to states and other qualified recipients for wildlife and sport fish restoration purposes. While most of the funds go to the states and other qualified recipients, a portion of the funds can be used for program administration and implementation—up to 8 percent for Wildlife and up to 6 percent for Sport Fish. Of the \$552 million these programs received in fiscal year 1998, about \$31 million was used for administration and implementation—\$13.5 million for wildlife and \$17.4 million for sport fish.

Bills have been introduced in the Congress that, among other things, would provide additional funding for restoration purposes. Depending on the bill, the amount of additional funding will eventually range from \$350 million to \$459 million per year. In anticipation of an increase in funding, the Committee asked us to determine (1) how administrative funds are used and monitored and (2) whether there is adequate oversight of the funds provided to the states. You asked us to focus our work on the Wildlife Restoration Program. However, as you requested, where

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<sup>1</sup>In 1993, we issued a report on the administration of this program entitled Fisheries Management: Administration of the Sport Fish Restoration Program (GAO/RCED-94-4, Nov. 8, 1993).

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appropriate, we also included the Sport Fish Restoration Program's activities in our analysis. In summary, our work to date shows the following:

- Administrative funds are used for many purposes, such as for employee travel and for special types of grants. In each area where administrative funds are used, there are problems. These included ineffective management oversight, inadequate internal controls, and inadequate policies and procedures for reviewing and approving administrative expenditures. Collectively, these conditions have spawned a culture of permissive spending. As a result, it appears that some of the administrative funds have been spent unnecessarily and ineffectively. This situation raises questions about whether the Office of Federal Aid is meeting its management responsibilities.
- Since fiscal year 1996, the Office has spent about \$4.4 million on audits to ensure that the states and other qualified recipients use fish and wildlife restoration funds consistent with the purposes of the programs. Audits completed to date, involving 21 states, yielded returns of about \$5.4 million, with another \$9.6 million pending resolution. While we commend the Office for undertaking this important oversight effort, our work to date has identified some concerns about the process used to resolve problems uncovered by the audits of two states. According to the audits, these two states misused funds. However, according to program officials, the repayment actions being planned may not hold the states accountable for their actions. For example, grants generally are funded 25 percent by the state and 75 percent by the Federal Aid Program. Program officials informed us that, in these two instances, the regional office is planning to allow the states to offset their repayment obligations by crediting the states for payments in excess of the states' share on closed grants. It is not clear whether this approach complies with program requirements. The actions could be precedent-setting, and if incorrect, could diminish the deterrent effect of the audits.

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## Problems in the Way Administrative Funds Are Used

Administrative funds are used for several purposes within the Service. Examples include the uses made by the Director's Conservation Fund, the Office of Federal Aid, and regional offices for such purposes as salaries, travel, grants, and contracts. We found problems in each area where administrative funds are used:

- Controls over expenditures and revenues are inadequate.

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- Controls over grant funds used by the Director of the Service are inadequate.
  - Controls over the management and oversight of administrative grants are inadequate.
  - How regional offices use administrative funds is inconsistent.
  - Whether charges for Service-wide overhead are accurate is uncertain.
  - No routine audit program exists for reviewing the use of administrative funds.

In 1993, we reported problems with the use of administrative funds in the Sport Fish Restoration Program. These problems included having inadequate justification for the increases in funds used for administering the program and approving administrative grants that were outside the established review and approval process. At that time, the Service promised corrective action. Nonetheless, 6 years later, we have found the actions taken by the agency in response to our earlier recommendations were not entirely responsive. As a result, many of the same problems still exist for both the sport fish and wildlife restoration programs. Our current effort involved tracking the flow of administrative funds to those activities that received them, including the Service, Office headquarters, and regional offices (of which we visited three).

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## Controls Over Expenditures and Revenues Are Inadequate

We found that the Office of Federal Aid is not adequately managing program funds—for either grants or administration. As a result, it has been unable to track millions of dollars in program funds. It has also missed the opportunity to earn over \$400,000 in interest income and has accumulated over \$100,000 in contract-generated fees, the disposition of which is unclear. In addition, the Office is not monitoring income generated by grants and is not following basic management principles or procedures for controlling the use of travel funds.

Regarding the millions of dollars in program funds, about 3 years ago, the Office began an effort to reconcile the financial and reporting systems that track, among other things, sport fish and wildlife obligations and expenditures. Because the Office is implementing a new grant financial management and information system, it is attempting to reconcile the data that were in the information systems maintained in each of its regional offices with the system used in headquarters. While this effort is laudable, so far it has disclosed a discrepancy of about \$105 million among these systems. Upon further checking, the Office determined that about \$85 million of the discrepancy was due to administrative errors, such as

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clerical mistakes. As of July 1999, Office officials, however, still could not explain the remaining \$20 million difference in the reporting systems. Moreover, there is a discrepancy between the Office's estimates of the funds that are unaccounted for and the estimates provided by the Service's Division of Finance, which indicate that the difference is \$7.4 million. Thus, both the amount of the discrepancy and the status of the funds in question are unclear. Federal Aid officials told us that they are planning to find out the disposition of these funds, but, so far, they have not done so.

In terms of the unearned interest issue, the Office of Federal Aid conducts a national survey of hunting and fishing activities every 5 years. This survey is one of the most expensive projects funded by administrative dollars and is funded by both the sport fish and wildlife restoration programs. To fund one portion of this project, Federal Aid transferred funds to the Department of Commerce's Bureau of the Census. However, Federal Aid transferred more money than was necessary to complete the project. As of January 1997, Federal Aid had transferred a total of almost \$9.7 million from its interest-earning account to Census. However, because the Office had provided the majority of these funds in advance of when they were needed, it lost the interest that these funds would have earned. Had the funds been transferred when needed, Federal Aid would have earned over \$400,000 in interest,<sup>2</sup> making more money available for the use of the sport fish or wildlife restoration programs. In fiscal years 1997 and 1998, Census ended up returning a total of about \$1.9 million in unused funds to the Office. Federal Aid officials informed us that, for their next survey, the Office will transfer to Census only the funds to cover the actual costs in any one fiscal year.

We also questioned the disposition of income from contract-generated fees. In this case, the Office contracted in 1993 for a Reference Service to process requests for information on fish and wildlife publications. The Reference Service is permitted to charge a fee for distributing copies of fish and wildlife documents to certain requesters. Over the 5-year period that this contract was in existence, more than \$100,000 in fees was collected. But, the contract does not make clear who should receive these fees. At this time, it is not clear whether some, all, or none of this amount will be returned to the Office or retained by the contractor. Although the Office claimed to be unaware of the relatively high dollar amount that had been collected, the contractor told us that he provided monthly reports to the Office that showed the amounts collected. Thus, the disposition issue

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<sup>2</sup>To calculate the interest we used the average amount of unexpended funds available from May 1995 through January 1999 at the prevailing interest rate.

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could have been resolved earlier. The Office recently renewed the contract for another 5 years with exactly the same fee provisions. Similarly, in reviewing grant files, we found other instances in which revenue is being generated. However, when we queried agency officials about this, they told us that they do not know how many other grants are generating revenue or how much they are generating. Thus, the Office has no idea of how much revenue is being generated or what is being done with these funds. In our opinion, the lack of concern exhibited by the agency officials about these kinds of issues is indicative of the weak oversight of the program. In commenting on these matters, agency officials told us that they agreed with these points and said that they will take action such as discussing possible amendments to the Reference Service contract with the contractor. They also said that they will ensure that future contracts and grants contain provisions regarding income disposal.

Our work also disclosed several instances in which the Office was not following basic principles and procedures for managing its travel funds. For example, it is the Service's policy that staff working for the Office of Federal Aid—like all Service employees—must receive specific approval by the Director before attending certain national conferences. However, we found nine instances in which this policy was violated by Federal Aid staff who attended conferences in 1998 and 1999. In addition, we found that the head of Federal Aid had subordinates routinely approve his travel vouchers—a practice that is not consistent with agency policy. These vouchers amounted to almost \$36,500 in travel expenses over a period of about 1 1/2 years. Agency officials acknowledged problems in this area and said that they will send out a notice to all of the staff reminding them of the need to follow established guidelines.

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### Controls Over Grant Funds Used by the Director of the Service Are Inadequate

The Director's Conservation Fund was established in 1994. The Fund was set up for use by the Director of the Service to make discretionary grants. For example, the Director has provided grants to federal, state, and independent fish and wildlife organizations for such purposes as workshops, symposiums, promoting fish and wildlife resource uses, and research. Since its inception, the Director's Conservation Fund has been used to award 35 grants involving about \$3.8 million in administrative funds. However, unlike the procedures used for approving other grants made with administrative funds, the procedures for obtaining approval of grants under the Director's Conservation Fund are much less rigorous and are open to subjective judgment.

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We found that the Office has not followed the Office of Management and Budget's (OMB) guidance that requires agencies awarding grants to notify the public of intended funding priorities for discretionary grant programs. Moreover, there are no specific criteria that a grantee must meet to obtain approval. The potential grantee essentially only has to identify the title, purpose, and estimated cost of the project. In contrast, to obtain approval of administrative grants, an assessment must be made of the benefits to be derived, the importance of providing the grant, the problem that needs to be addressed, the number of states that are affected, and the approach that will be taken to accomplish the objectives of the grant. As a result, compared with the administrative grant evaluation process, the Director has very broad latitude in awarding grants.

We are reviewing grants awarded under the Director's Conservation Fund during fiscal years 1994 through 1998. While our review is limited to date, we found that the Office has not exercised adequate controls over these grants. Specifically, the Office has not followed internal control documentation standards and OMB guidance.<sup>3</sup> The grant files maintained were incomplete, out of date, and disorganized and did not contain required financial forms and supporting documentation. As a result, tracking and verifying the status of a grant, the amounts that have been authorized for payment, or the timeframes in which the expenditures are made is very difficult.

Furthermore, we found three grants, totaling \$280,000, that were rejected under the administrative grant program and subsequently funded by the Director's Conservation Fund. One grant for \$125,000 was for more than 3 years' duration and thereby ineligible for funding as an administrative grant. The remaining two grants, for \$155,000 in total, were ineligible because they did not benefit more than 50 percent of the states. One of these two grants was to help restore the ecology of band-tailed pigeons in western Oregon, and the other was to study the causes for the decline of mourning doves in California's Central Valley. Both of these grants were made to the National Biological Service, a unit within the Department of the Interior. In addition, we found a fourth grant that met the eligibility requirements for an administrative grant but fell below the cutoff point for funding. This grant, for \$75,000, was also funded under the Director's Conservation Fund subsequent to the Office determining that it did not have enough funds to do so as an administrative grant.

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<sup>3</sup>Standards for Internal Controls in the Federal Government, U.S. General Accounting Office, 1983; "Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations," Circular A-110 (revised Nov. 19, 1993, as further amended Aug. 29, 1997), Office of Management and Budget.



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According to agency officials, the Director decided in a March 1999 meeting to terminate this program.

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## Controls Over the Management and Oversight of Administrative Grants Are Inadequate

The Office of Federal Aid made about \$4 million in administrative funds available for administrative grants in fiscal year 1998 to fund national fish and wildlife projects—\$2 million each from the sport fish and wildlife restoration programs. In reviewing administrative grant files, we found that the agency was not following standard management practices that should be used to ensure that grant funds were properly applied and accounted for. Specifically, we found that basic internal controls and documentation standards were not being used and that the agency was not following OMB's requirements for grant management. These requirements call for such fundamental internal controls as accurate and timely record keeping. We reviewed grant files for fiscal years 1993 through 1998 and found them to be incomplete, out of date, and disorganized. To illustrate, the files did not contain required key financial documents, status reports, or other supporting documentation. In some cases, documents have not been placed in the appropriate files for more than a year. As a result, in many instances, we could not track and verify the status of a grant, the amounts authorized for payment, or the timeframes in which these expenditures were made.

We also found instances in which agency officials authorized questionable payments to grantees without thoroughly reviewing the submitted documentation. While the individual amounts involved are not large, the situation is indicative of a lack of attention to detail that is crucial to effective money management. For example, federal travel regulations preclude claiming alcoholic beverages as a travel expense. However, Federal Aid paid grantees for alcoholic beverages and other items that reasonably should have been questioned. Other examples include payments of

- \$170 for work that was not related to the grant nor ever performed and
- excessive meal charges (\$152 in meal charges were paid for one person's overnight trip, even though the maximum amount allowable for this trip was \$76).

While we only did a limited review, we are concerned that this problem may be widespread because the officials responsible for grants said that they do not review the details supporting these types of claims. Internal controls for this aspect of the Office's operation appear to be nonexistent.

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Agency officials told us that they plan to eliminate the administrative grant program. In the interim, they plan to better manage this aspect of their operations.

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## How Regional Offices Use Administrative Funds Is Inconsistent

We found that the Service has no consistent practices for making regional office assessments. These assessments are charges that the regions make against the administrative funds for salaries, travel expenses, support costs, and other administrative-type activities. As a result, each of the regions use a different approach for making the assessments.

Each of the Service's seven regional offices has employees dedicated to the Office of Federal Aid in support of the sport fish and wildlife restoration programs. The regions use administrative funds for these employees' salaries. At the three regions we visited, administrative funds are also used for other regional office activities such as a portion of the salaries of nondedicated employees, common support services such as equipment maintenance and repair, and employee relocation costs. The additional assessments made against administrative funds by these three regions ranged from about \$25,000 to \$100,000 for fiscal year 1998.

One region's assessment included paying almost \$50,000 of the Regional Director's salary for one year. In a different year, the assessment included paying almost \$25,000 of each of the Regional and Deputy Directors' salaries. Given that the Regional and Deputy Directors oversee a variety of programs, such as endangered species, refuges, law enforcement, and realty, and not just on fish and wildlife restoration programs, it does not seem appropriate for the administrative funds to be assessed such large amounts for their salaries. It would seem more appropriate for the assessment to have some relationship to the time and effort that was actually spent working on the sport fish and wildlife restoration programs. In this region, assessments were also made for common support functions such as motor pool, equipment repair and maintenance, and office equipment rental.

In another region, the assessment was done differently. In fiscal year 1998, this region assessed the administrative funds for about \$98,000 to pay for a portion of the salaries of employees in the Office of Personnel. In fiscal year 1997, the administrative funds were assessed about \$95,000, including about \$60,000 to pay for a portion of the salaries of employees in the offices of the Regional Director, Human Resources, and Personnel as well

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as \$35,000 to pay for the permanent change of station move for the new Deputy Regional Director.

The assessment by the third regional office was for a portion of the salaries of employees in the offices of the Regional Director and External Affairs, amounting to about \$26,000 from the wildlife restoration account. According to the acting Regional Director, prior to fiscal year 1999, the region had no set formula for assessing program funds to support administrative costs or salaries.

Because, in many cases, the regional offices' assessment charges are not based on actual program costs and because of the inconsistent approaches that the regions take, there is no way of determining whether the amounts charged to the administrative funds are justified.

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### Whether Charges for Service-Wide Overhead Are Accurate Is Uncertain

Like many of the Service's components, the Office of Federal Aid is responsible for paying a portion of the service-wide administrative support services provided to it. Essentially, these are overhead charges for such things as telephone usage, equipment servicing, and space rental. In fiscal year 1998, the Service received about \$55.5 million for service-wide administrative support. About \$47.8 million came from appropriated funds and collections on reimbursements. Of the remaining \$7.7 million, Federal Aid paid \$4.7 million. However, whether Federal Aid should be paying this much is unclear since the charges do not have a relationship to actual usage of these services.

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### No Routine Audit Program Exists for Reviewing the Use of Administrative Funds

There are no routine program audits of the use of the administrative funds provided under the sport fish and wildlife restoration programs. In our view, if routine program audits had been performed, many of the shortcomings discussed above could have been identified and corrected. While these programs have been in existence for more than 40 years, we determined that during the last 20 years there have been three external audits that addressed the use of administrative funds. The Department of the Interior's Office of Inspector General performed two audits, one in 1981 and the other in 1994,<sup>4</sup> and we reported on the Sport Fish Restoration Program in 1993.

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<sup>4</sup>Review of Fish and Wildlife Service Administration of the Federal Aid in Fish and Wildlife Restoration, Office of Inspector General, July 1981, and Federal Aid in the Sport Fish and Wildlife Restoration Programs, U.S. Fish and Wildlife Service, Office of Inspector General, Feb. 1994.

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In our report, we recommended that the Director, Fish and Wildlife Service, follow established policies and procedures when selecting special investigations (now known as administrative grants), consider the priority needs of the states in selecting these investigations, and monitor the investigations to ensure that their objectives are achieved and their results are disseminated. In response, the agency said that it was taking a number of actions to address our concerns. For example, the Office agreed to develop a system for monitoring and tracking the progress of administrative grants to ensure that the intended results were achieved and properly disseminated. However, it has not done so.

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## Process for Resolving Audit Findings on States Use of Funds May Need to Be Improved

While the Office of Federal Aid does not routinely audit how administrative funds are used, it initiated a national audit program in fiscal year 1996 to routinely audit how states and other qualified recipients are using the grant funds provided under the sport fish and wildlife restoration programs.

This audit program began because the agency believed that the grants had not received adequate audits or financial reviews. States' grant funding can be quite substantial. In fiscal year 1998 for instance, the sport fish and wildlife restoration programs provided the states and other qualified recipients with about \$552 million. Under the program, each state and other qualified recipient will be audited every 5 years under a contract with the Defense Contract Audit Agency. As of June 30, 1999, audit reports on 21 states have been completed.<sup>5</sup> Audits of 19 states and 3 other qualified recipients are under way. The Office has spent about \$4.4 million to date to perform the audits. The completed and ongoing audits have resulted in about \$5.4 million in program savings and the disposition of another \$9.6 million that is waiting to be resolved.<sup>6</sup> These savings result from recovering, for example, (1) license fee revenues not used in support of the program, (2) salaries charged inappropriately, and (3) excess fund withdrawals by a state. To illustrate, one state used about \$725,000 in license fee revenues for activities other than for fish and wildlife restoration purposes. Resolution of the audit findings is the responsibility of the Federal Aid regional office covering the state being audited.

While this audit program is laudable, we have concerns about how the regional office is planning to resolve some of the audit findings. For

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<sup>5</sup>The Department of the Interior's Office of Inspector General performed one of the state audits.

<sup>6</sup>This figure includes \$4.2 million identified by an audit of one state performed by the Department of the Interior's Office of Inspector General.

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example, \$3.5 million, or 36 percent, of the \$9.6 million in savings to be resolved is associated with audits of two states. The actions the regional office plans for resolving the \$3.5 million is precedent-setting and could compromise the audit resolution process. Specifically, according to program officials, the two states involved have misused grant funds but may not be held accountable for their actions.

In one instance, the audit disclosed that about \$2.2 million in revenues generated with the use of grant funds should be returned to the program in accordance with federal regulations. According to the audit, the state sold timber rights generated on lands purchased with Federal Aid funds but did not compensate the Service for those revenues. Grants generally are funded 25 percent by the state and 75 percent by Federal Aid. Program officials said that regional officials are planning to allow the state to offset its repayment obligation by crediting the state for payments in excess of the state's share on closed grants. The same audit also found that the state received about \$1.3 million from the Service to acquire land. The state paid \$500,000 for the land. As a result, the state received excess payments from the Office of Federal Aid of \$800,000. According to the program and audit agency officials, however, the Service's regional officials proposed to allow the state to offset the overpayment with the amounts it had already paid for other lands. Office headquarters officials noted that the \$800,000 difference should be made up with purchases of newly acquired land. An Office of Federal Aid headquarters official said that the Office is in the process of determining whether this action violates the Service's regulations.

In another instance, a state was unable to justify \$500,000 in costs associated with grants provided under both the sport fish and wildlife restoration programs. Similar to the first example, the regional officials responsible for resolving the audit finding plan to allow the state to offset its repayment obligation by crediting the state for payments in excess of the state's share on closed grants. Program officials stated that the Office is in the process of determining whether this action is allowed under current program regulations.

We, too, are concerned about these proposed actions for resolving audit findings. It is not clear whether the approach complies with program requirements. These actions could be precedent-setting and, if incorrect, could diminish the deterrent effect of the audits.

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## Agency Comments

We provided copies of a draft of this testimony to the U.S. Fish and Wildlife Service and the Department of the Interior for review and comment. The Service generally agreed with our findings and said that some of the issues we raised would be addressed by terminating some of the programs, specifically the Director's Conservation Fund and the administrative grants program. In most of the other cases we raised, the Service indicated that it would take corrective actions on the problems identified. The Service also provided clarifying comments that have been incorporated into this testimony as appropriate.

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In closing, Mr. Chairman, the administrative funds associated with the sport fish and wildlife restoration programs are used for various purposes, some of which may not be necessary, justified, or effective. While individually the problems we identified in each of the areas where administrative funds are spent may not appear too significant, collectively, the problems suggests a lack of attention to detail that erodes the Office of Federal Aid's ability to effectively manage and oversee the administrative aspects of the programs. In our view, these conditions have spawned a culture of permissive spending that raises significant questions about whether the Office is meeting its management responsibilities. Furthermore, the audits of these funds provided to the states and other qualified recipients are an important tool for ensuring that these funds are spent appropriately. The Office of Federal Aid should be commended for its efforts in this area. However, some of the actions now planned to resolve open audit findings may diminish the effectiveness of the audit process and could prevent the Office from realizing the full benefits of the audit program.

Mr. Chairman, I want to point out that what you heard from us today is based on our work to date. When our work on this project is completed, we will provide recommendations on what we believe needs to be done to correct the problems that we identified here today.

This concludes my prepared statement. I would be happy to respond to any questions that you and Members of the Committee may have.

### Contact and Acknowledgments

For further information, please contact Barry T. Hill at 202-512-3841. Individuals making key contributions to this testimony include Cliff Fowler, Roy Judy, Lew Adams, and Diana Cheng.

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