PERFORMANCE REPORTING

Few Agencies Reported on the Completeness and Reliability of Performance Data
The Government Performance and Results Act (GPRA) seeks to improve the efficiency, effectiveness, and accountability of federal programs by requiring federal agencies to set goals for program performance and to report on their annual progress toward achieving those goals. While no data are perfect, agencies need to have sufficiently credible performance data to provide transparency of government operations so that Congress, program managers, and other decisionmakers can use the information. However, limited confidence in the credibility of performance data has been one of the major weaknesses in GPRA implementation. To help improve the quality of agencies performance data, Congress included a requirement in the Reports Consolidation Act of 2000 that agencies assess the completeness and reliability of their performance data. Under the act, agencies were to begin including this assessment in the transmittal letter with their fiscal year 2000 performance reports. Agencies were also required to discuss in their report any material inadequacies in the completeness and reliability of their performance data and discuss actions to address these inadequacies.
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April 26, 2002

The Honorable Fred Thompson
Ranking Minority Member
Committee on Governmental Affairs
United States Senate

Dear Senator Thompson:

The Government Performance and Results Act (GPRA) seeks to improve the efficiency, effectiveness, and accountability of federal programs by requiring federal agencies to set goals for program performance and to report on their annual progress toward achieving those goals. While no data are perfect, agencies need to have sufficiently credible performance data to provide transparency of government operations so that Congress, program managers, and other decisionmakers can use the information. However, limited confidence in the credibility of performance data has been one of the major weaknesses in GPRA implementation. To help improve the quality of agencies’ performance data, Congress included a requirement in the Reports Consolidation Act of 2000 that agencies assess the completeness and reliability of their performance data. Under the act, agencies were to begin including this assessment in the transmittal letter with their fiscal year 2000 performance reports. Agencies were also required to discuss in their report any material inadequacies in the completeness and reliability of their performance data and discuss actions to address these inadequacies.

To assess the initial year’s progress in improving performance data under the Reports Consolidation Act, you asked us to determine the 24 Chief Financial Officers (CFO) Act agencies’ compliance with the Reports Consolidation Act’s requirements and to identify any useful practices for describing the credibility of performance data in agencies’ performance reports. As agreed, this report describes (1) whether or not the 24 CFO Act agencies’ fiscal year 2000 performance reports contained an assessment of the completeness and reliability of their performance data, (2) the

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1Agencies had the option of using one of three formats for their fiscal year 2000 performance reports—as a stand-alone document, combined with their fiscal year 2000 accountability report, or combined with their fiscal year 2002 performance plan. References to “performance reports” in this report are used to cover any of the three formats.
Standards and methodologies agencies reported they used to assess their performance data and whether the agencies include information as to how they used them, and (3) useful discussions in agencies’ performance reports on the completeness and reliability of their performance data and actions to resolve any inadequacies—discussions that may be useful to other agencies in their future reports.

**Results in Brief**

Only five of the 24 CFO Act agencies’ fiscal year 2000 performance reports included assessments of the completeness and reliability of their performance data in their transmittal letters. Those five agencies were the Department of Energy (DOE), the Department of Labor (DOL), the Federal Emergency Management Agency (FEMA), the National Science Foundation (NSF), and the Nuclear Regulatory Commission (NRC). The other 19 agencies discussed, at least to some degree, the quality of their performance data elsewhere in their performance reports.

None of the agencies identified any material inadequacies with their performance data in their performance reports. However, concerns about the quality of performance data were identified by the inspector general as either a major management challenge or included in the discussion of other challenges for 11 of the 24 agencies. None of the 11 agencies reconciled the IGs’ view with that of the agency’s management who did not identify any material inadequacy with the performance data.

Although not required, discussing in performance reports the standard or method used to assess the completeness and reliability of its performance data can provide helpful contextual information to decisionmakers on the credibility of the reported performance data. For example, four agencies said that they used the Office of Management and Budget’s (OMB) suggested standards for the completeness and reliability of performance data. Another agency mentioned that it did a self-assessment of the quality of its performance data but did not describe the standards or methods it used. Still another agency hired an external third party to assess the quality of some of its performance data.

We identified additional practices among the 24 agencies’ performance reports that could enhance the usefulness of agencies’ future performance reports. These examples fall into two categories: (1) discussions of data quality including known data limitations and actions to address the limitations and (2) discussions on data verification and validation procedures and data sources, including proposals to review data collection and verification and validation procedures.
We provided a draft of this report to the director of the Office of Management and Budget for his review and comment. While we did not receive comments from the director, OMB staff provided us with oral comments on the draft report. OMB staff generally agree with the information contained in the draft report. The staff provided technical clarifications and suggestions that we incorporated where appropriate. OMB staff also said that the draft report implied that problems with an agency’s data identified by an IG always equate with material inadequacies in the completeness and reliability of performance data. While we do not agree that our report implies this, we agree that data quality problems identified by an IG do not always equate with a material inadequacy. Our point was that none of the 11 agencies’ performance reports addressed whether these conclusions on the part of their IGs were or were not material inadequacies. OMB staff acknowledged that in cases where an IG identified a problem with the quality of an agency’s performance data, the agency should have addressed the problem in the performance report.

Background

Annual performance reports are essential for communicating to decisionmakers the progress an agency made towards achieving its goals during a given year and, in cases where goals are not met, identifying opportunities for improvement or whether goals need to be adjusted. In passing GPRA, however, Congress emphasized that the usefulness of agencies’ performance data depends, to a large degree, on the reliability and validity of their performance data. Our work over the past several years has identified limitations on agencies’ abilities to produce credible performance data. In addition, agencies typically have not clearly articulated in their annual performance plans the policies and procedures they plan to use to ensure the credibility of their performance data.

One of the purposes of the Reports Consolidation Act of 2000 is to improve the quality of agency financial and performance data. Thus, the act requires that an agency’s performance report include a transmittal letter from the agency head containing, in addition to any other content, an assessment of the completeness and reliability of the performance and financial data used in the report. It also requires that the assessment describe any material inadequacies in the completeness and reliability of

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the data and the actions the agency can take and is taking to resolve such inadequacies. In addition, the act allows agencies that prepare accountability reports to combine this report with their performance report. This combined report then is called the performance and accountability report. When an agency chooses to issue a performance and accountability report the act requires that the report include a summary of the most serious management and performance challenges facing the agency, as identified by their IGs, and a brief assessment of the agency’s progress in addressing those challenges. Agency heads are allowed to comment on the IG’s statements but not change them. Seven of the 24 CFO Act agencies had a performance and accountability report.

The remaining agencies had either stand-alone performance reports or combined their report with their performance plans. In their efforts to develop goals and measures for their major management challenges, as suggested by OMB guidance, agencies have included in their annual performance plan, performance report, or both, a listing of the major management challenges they face. Typically, these major management challenges were identified by our prior work or the work of an agency’s IG or both and are deemed problems that are of a mission critical nature or could affect achievement of major program goals.

OMB’s guidance to agencies on preparing annual performance reports (OMB Circular No. A-11, Part 2) includes guidance on how agencies may comply with the Reports Consolidation Act’s requirements and suggested standards for assessing the completeness and reliability of performance data. The suggested standards are shown in figure 1.
This recent trend toward linking government programs to their results and outcomes is not isolated to the United States. There is widespread attention in other countries, as well, on the importance of performance reporting to help enhance government performance, transparency, and accountability. As in the United States, the national audit offices of other countries have identified opportunities to make performance reporting more useful. For example, the United Kingdom’s National Audit Office issued a report in 2000 on good practices in performance reporting. The Canadian Office of the Auditor General has also conducted similar work.

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Scope and Methodology

To meet our objectives, we did a content analysis of the 24 CFO Act agencies’ fiscal year 2000 annual performance reports. To specifically address the first and second objectives, we also reviewed the GPRA requirements for agencies’ performance reports; the requirements of the Reports Consolidation Act of 2000; and guidelines contained in OMB Circular No. A-11, Part 2. Additionally, we reviewed the IG’s list of major management challenges to determine whether data problems or issues had been identified. To address our third objective we also reviewed work done by other national audit organizations to determine whether they identified useful reporting practices consistent with those examples we identified in agencies’ fiscal year 2000 performance reports.

We conducted our work from September 2001 through February 2002 in Washington, D.C., in accordance with generally accepted government auditing standards. We requested comments on a draft of this report from OMB.

Most Reports Lacked Statements in Their Transmittal Letters on the Completeness and Reliability of Performance Data

Although the Reports Consolidation Act requires agencies to include in the transmittal letters of their performance reports assessments on the completeness and reliability of their data, 19 of 24 CFO Act agencies’ fiscal year 2000 performance reports lacked such statements. The five agencies that included statements assessing the completeness and reliability of their data in their reports’ transmittal letters were DOE, DOL, FEMA, NSF, and NRC. OMB told us that it intends to underscore to agencies the importance of complying with the performance reporting requirements of the Reports Consolidation Act of 2000.

While 19 agencies did not have statements assessing the completeness and reliability of their performance data in their reports’ transmittal letters, they either included related statements or commented to some degree on the quality of their data elsewhere in their performance reports. For example, the Department of Interior’s (DOI) performance report had a statement on the completeness and reliability of its performance data in a section entitled “Additional GPRA Information.” The preface to the General Services Administration’s (GSA) performance report included a comment that the performance data were “generally complete and reliable.” However, the agency also stated that it was reviewing its procedures for collecting performance data and the basis for making its comment on the data. The Department of Veterans Affairs’ (VA) performance report had a data quality section in which VA noted that, while the quality of its performance data was much better than it was
when VA started its results-oriented management efforts, data quality is not yet where VA wants it to be. VA further states that improving its data is a long-term project that it will continue to pursue. The agency describes some of the specific actions it is taking to improve the quality of the data. While the Department of Agriculture’s performance report did not have a statement on the completeness and reliability of its performance data for the department as a whole, several agricultural agencies, such as the Food Safety and Inspection Service and the Food and Nutrition Service, commented on the completeness and reliability of some or all of the data they used in their reports.

In addition to discussing the completeness and reliability of their performance data, agencies are required by the act to identify in their performance report any material inadequacies of their performance data and actions to address these inadequacies. None of the 24 agencies’ reports identified any material inadequacies regarding the performance data. However, performance data quality for 11 agencies was noted by each respective agency’s IG either as a major management challenge, or concerns about data quality were included in discussions of an agency’s other major management challenges. None of the 11 agencies reconciled these views with those of the agencies’ management who did not identify any material inadequacy with the performance data. For example, even though DOL stated in its performance report that it had no material inadequacies in its performance data, DOL’s IG identified the quality of program and cost data as one of the more serious management and performance challenges facing DOL. While not specifically citing fiscal year 2000 performance data, the IG raised concerns about the quality of DOL’s program results data and briefly summarized its concerns about limitations in DOL’s performance data. The Environmental Protection Agency’s (EPA) IG also included data management as one of the agency’s top management challenges. Again, while not addressing specific data in EPA’s fiscal year 2000 performance report, the IG stated that its audits of EPA’s programmatic areas typically cover environmental information systems, and it frequently identifies deficiencies in these systems. Such problems included EPA’s and the states’ reporting inconsistent data because they use different data definitions and, at times, collect and input different data. EPA’s IG provided comments in the report indicating that these problems continue to exist. The Small Business Administration’s (SBA) IG cited the need for SBA to improve its managing for results processes and produce reliable performance data as a new management challenge for fiscal year 2001.
Some Agencies’ Reports Discussed Standards and Methods Used for Assessing Performance Data

Although not required, including discussions of standards and methods used by agencies to assess the quality of their performance data in their performance reports provides decisionmakers greater insight into the quality and value of the performance data. Four agencies—DOL, DOI, the Department of Justice (DOJ), and the Nuclear Regulatory Commission (NRC)—stated that they used OMB’s suggested standards for completeness and reliability of performance data. For example, NRC’s performance report included a descriptive section on how it assessed the completeness and reliability of its data. As shown in figure 2, NRC stated that based on OMB’s standards on completeness and reliability, “the data used by the NRC meet this test for completeness. . . and meet the test for reliability.”

**Figure 2: Excerpt of NRC’s Performance Report’s Discussion on Assessing Its Performance Data Using the OMB Standards**

**Verification and Validation of Data**

**Data Completeness and Reliability**
Assessing the reliability and completeness of performance data is critical to managing for results. Comparing actual performance with the projected levels of performance can only be accomplished if the data used to measure performance are complete and reliable. The Reports Consolidation Act of 2000 requires that agency heads assess the completeness and reliability of the performance data used in this report. A draft revision to Part 2 of OMB Circular A-11 part 232.10 describes specifically how an agency should assess the completeness and reliability of the performance data. The following discussion on data completeness and reliability is based on the guidance provided in the draft revision to OMB Circular A-11.

**Data Completeness**
OMB’s draft A-11 guidance indicates that data are considered complete if actual performance data is reported for every performance goal and indicator in the annual plan. Actual performance data may include preliminary data if those are the only data available when the report is sent to the President and Congress. The agency must identify those goals for which actual data are not available at the time the annual report is transmitted and note that the data will be included in a subsequent annual report. The data used by the NRC meet this test for completeness. Actual or preliminary data have been reported for every strategic and performance measure.

**Data Reliability**
OMB’s draft A-11 guidance indicates that data are considered reliable when there is neither a refusal nor a marked reluctance by agency managers or decision makers to use the data in carrying out their responsibilities. Data need not be perfect to be reliable and the cost and effort to secure the best performance data possible may exceed the data’s value. The agency managers and decision makers use the data contained in this report on an ongoing basis in the normal course of their duties. There is neither a refusal nor a marked reluctance by agency managers or decision makers to use the data in carrying out their responsibilities. The data used by the NRC meet the test for reliability.


Also, DOJ’s performance report indicated that each of its reporting components assessed the credibility of its own data, and the department surveyed the components to ensure that their reported data met the OMB suggested standards.
Similar to the agencies above, DOE did a self-assessment of the quality of its performance data. Specifically, DOE stated in its performance report that the “reliability of the data is based on the Department’s policy that the primary tool used at all levels to assess and evaluate results is self-assessment. The DOE program offices provided the performance information and concurred with this report.” However, unlike the agencies above, DOE did not elaborate on the standards or methods used for the self-assessment, including whether it used OMB’s suggested standard.

NSF used an approach different from a self-assessment; it hired an independent third party to assess selected NSF performance data. NSF stated in its performance report that it contracted with PricewaterhouseCoopers to verify and validate selected performance data as well as the process used in collecting and compiling data. NSF stated that PricewaterhouseCoopers concluded that

“NSF was reporting its GPRA measures with sufficient accuracy such that any errors, should they exist, would not be significant enough to change the reader’s interpretation as to the Foundation’s success in meeting the supporting goal. . . .”

NSF continued that PricewaterhouseCoopers concluded that NSF

“relies on sound business processes, system and application controls, and manual checks of system queries to confirm the accuracy of reported data. We believe that these processes are valid and verifiable.”

In addition to discussing standards and methods used to assess the quality of performance data, we saw additional practices, in several agencies’ performance reports, that would help foster transparency to the public and assist decisionmakers in understanding the quality of an agency’s data. The additional practices we observed were useful discussions that fall into two categories:

- Discussion of data quality, including known data limitations and actions to address the limitations.
- Discussion of data verification and validation procedures, including proposals to review data collection and verification and validation procedures.

Several of the useful practices we identified are consistent with those identified in the United Kingdom’s National Audit Office’s report, Good Practice in Performance Reporting in Executive Agencies and Non-
Specifically, the document discusses that one good reporting practice is for an agency to discuss the quality of data by explaining (1) the sources of data collected by external sources, (2) actions taken by the agency where data are unavailable or poor, (3) survey methodologies, and (4) the approach used by an agency to validate performance data.

We previously reported that the usefulness of agency performance plans could be improved by including discussions on an agency’s capacity to gather and use performance information. Some of the practices we identified associated with performance plans—identifying internal and external data sources and identifying actions to compensate for, and discussing implications of, data limitations for assessing performance—would make performance reports more useful. Discussing data credibility issues in performance reports provides important contextual information to congressional and executive branch decisionmakers to help them understand the data and proposed actions to address any data weaknesses.

A few of the agencies’ fiscal year 2000 performance reports incorporated some of these practices and discussed data quality issues including (1) why an agency thought some data are credible and (2) when problems were known, actions being taken to address them. For example, the Department of Transportation’s (DOT) performance report included a section entitled, “Performance Measurement, Verification and Validation.” In this section, DOT summarized some general rules it had established regarding the data it uses and how they are evaluated and discussed, data verification and validation procedures, data limitations, and data needs for each strategic goal. DOT also included an appendix describing, for each performance measure, the scope of the measure, source of the data, data limitations, statistical issues, verification and validation procedures, and a comment on the usefulness of the data. (See fig. 3.)

VA’s performance report contains a section discussing the quality of its performance data. In this section, VA summarizes some of the
EPA’s performance report also provides a useful discussion of data quality. The agency discusses the source and quality of the data associated with each performance goal. (See fig. 4.)
Figure 4: Excerpt from EPA’s Performance Report

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<tr>
<th>FY 2000 Annual Report</th>
<th>Annual Performance Goals and Measures - Table of Results</th>
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<tr>
<td>FY 2000 ANNUAL PERFORMANCE GOALS AND MEASURES</td>
<td>FY 2000</td>
</tr>
<tr>
<td>Planned</td>
<td>Actual</td>
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<tr>
<td><strong>FY 2000 APG 9:</strong></td>
<td>91% of the population served by community drinking water systems will receive drinking water meeting all health-based standards that were in effect as of 1994, up from 83% in 1994. (FY 1998) 90% (increase of 1% over 1999) of the population served by community water systems will receive drinking water meeting all health-based standards in effect as of 1994, up from 89% in 1994.</td>
</tr>
<tr>
<td><strong>Explanation:</strong></td>
<td>Goal met.</td>
</tr>
<tr>
<td><strong>Data Source:</strong></td>
<td>The Safe Drinking Water Information System (SDWIS) serves as the central repository for data on both the states' implementation of and compliance with existing and new drinking water regulations. States and EPA regions (for &quot;direct implementation&quot; jurisdictions) enter data representing public water systems characteristics and drinking water monitoring into the SDWIS database.</td>
</tr>
<tr>
<td><strong>Data Quality:</strong></td>
<td>SDWIS has a full suite of software-based edit checks and quality assurance procedures to aid accurate data entry. However, there are occasional reports of discrepancies between national and state data bases, as well as specific misidentifications reported by individual utilities. Given the particular need for confidence in the completeness and accuracy of data about drinking water quality, EPA designated SDWIS content as an Agency material weakness in 1996, under the Federal Management Financial Integrity Act.</td>
</tr>
<tr>
<td><strong>FY 2000 APG 10:</strong></td>
<td>Reduce exposure to contaminated recreational waters by increasing the information available to the public and decision-makers.</td>
</tr>
<tr>
<td><strong>Performance Measures:</strong></td>
<td>Cumulative number of beaches for which monitoring and closure data is available at &quot;beached&quot; web-page. Number of digitized maps on the web-page.</td>
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<tr>
<td><strong>Explanation:</strong></td>
<td>Goal met. The additional electronic information enables the public to more easily locate beach closures, reducing exposure to contaminated recreational waters.</td>
</tr>
<tr>
<td><strong>Data Source:</strong></td>
<td>The National Health Protection Survey of Beach Information Management System databases.</td>
</tr>
<tr>
<td><strong>Data Quality:</strong></td>
<td>Self-reported data for public use; participation is voluntary and presently incomplete. Therefore no rigorous quality assurance requirements are in place. Inconsistencies between different reporting jurisdictions are possible.</td>
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Data Verification and Validation

While agencies are required to discuss in their performance plans the procedures they will use to verify and validate performance data, there is no similar requirement for performance reports. Although not required, some agencies' performance reports included discussions of their data verification and validation procedures. This additional information helps to place the credibility of an agency's reported performance data in context for decisionmakers. For example, as shown in figure 5, the Department of Education's performance report also described the validation procedure related to each performance measure. In addition, the department included, for each performance measure, information on the frequency of data collection and, if any, data limitations and planned improvements to address the limitations.

Figure 5: Excerpt from the Department of Education's Performance Report

In addition, Education's report contained an appendix that showed the department's draft quality standards. These standards cover the issues of validity, accurate definitions, accurate counts, editing, calculation, timeliness, reporting, and burden reduction.

Concluding Observations

While limited confidence in the credibility of performance data has been one of the major weaknesses with GPRA implementation, few agencies took the step of increasing confidence in performance data by including a statement in their performance report's transmittal letter assessing the completeness and reliability of their data. Although agencies often discussed data quality issues elsewhere in their reports, statements attesting to the completeness and reliability of performance data are
important so that decisionmakers can rely with confidence on the performance data when making decisions. This issue should be addressed by OMB’s intention to underscore in its guidance on performance reporting the importance of compliance with the provision of the Reports Consolidation Act of 2000 that an agency’s transmittal letter for its performance report contain either a statement that the report’s performance data are complete and reliable or a statement identifying material inadequacies in the data and the importance of an agency’s actions to address these inadequacies.

Agency Comments

We requested comments on a draft of this report on March 18, 2002, from the director of the OMB or his designee because of OMB’s leadership responsibilities for government-wide implementation of GPRA. We did not request comment from individual agencies. We did, however, provide a draft of this report to each of the 24 CFO Act agencies for informational purposes. While we did not receive comments from the OMB director, as of April 8, OMB staff provided us with oral comments on the draft report. OMB staff generally agreed with the information contained in the draft report.

OMB staff had three specific comments on the draft report. First, the staff agreed that if an agency did not have a completeness and reliability statement in the transmittal letter of its performance report—or at least in a report’s preface, forward, or somewhere in the front of the report—then the agency fell short of the Reports Consolidation Act’s requirement.

Second, OMB staff asked that we clarify that the Reports Consolidation Act requires an agency’s performance and accountability report to include a summary of the agency’s most serious management and performance challenges, as identified by its IG office, and the agency’s progress in addressing those challenges. Performance and accountability reports are created when an agency’s performance report is combined with its accountability report. The act’s requirement does not pertain to stand-alone performance reports or performance reports combined with performance plans. We made clarifications in the report where appropriate.

Third, OMB staff stated that our report implies that data quality identified by an IG always equates with material inadequacies in the completeness and reliability of performance data. While we do not agree that our report implies this, we agree that data quality problems identified by an IG do not always equate to a material inadequacy. However, as our draft noted, the
IGs for 11 agencies specifically identified performance data quality as either a major management challenge in itself or a part of other major management challenges, and none of the 11 agencies’ performance reports addressed whether these conclusions on the part of their IGs were or were not material inadequacies. OMB staff acknowledged that in cases where the IG identified a problem with the quality of an agency’s performance data, the agency should address the problem in its performance report.

As agreed with your office, unless you publicly announce its contents earlier, we plan no further distribution of this report until 30 days from its date. At that time, we will send copies to the chairman, Senate Committee on Governmental Affairs; the chairman and ranking minority member, House Committee on Government Reform; and the director of OMB. In addition, we will make copies available to others upon request.

If you have any questions about this report, please contact me or Boris Kachura on (202) 512-6806. Allen Lomax, Sharon Hogan, and Adam Roye were key contributors to this report.

Sincerely yours,

J. Christopher Mihm
Director, Strategic Issues
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