

November 2009

# BUREAU OF PRISONS

## Methods for Cost Estimation Largely Reflect Best Practices, but Quantifying Risks Would Enhance Decision Making



GAO

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Highlights of [GAO-10-94](#), a report to congressional committees

## Why GAO Did This Study

The Department of Justice's (DOJ) Federal Bureau of Prisons (BOP) is responsible for the custody and care of about 209,000 federal inmates—a population which has grown by 44 percent over the last decade. In fiscal years 2008 and 2009, the President requested additional funding for BOP because costs for key operations were at risk of exceeding appropriated funding levels. GAO was congressionally directed to examine (1) how BOP estimates costs when developing its annual budget request to DOJ; (2) the extent to which BOP's methods for estimating costs follow established best practices; and (3) the extent to which BOP's costs for key operations exceeded requested funding levels identified in the President's budget in recent years, and how this has affected BOP's ability to manage its growing inmate population. In conducting our work, GAO analyzed BOP budget documents, interviewed BOP and DOJ officials, and compared BOP's cost estimation documentation to criteria in GAO's *Cost Estimating and Assessment Guide*.

## What GAO Recommends

GAO recommends that BOP (1) conduct an uncertainty analysis quantifying the extent to which its operational costs could vary due to changes in key cost assumptions and submit the results, along with budget documentation, to DOJ; and (2) improve documentation of calculations used to estimate its costs. BOP agreed with GAO's recommendations.

[View GAO-10-94 or key components.](#)  
For more information, contact David C. Maurer at (202) 512-9627 or [maurerd@gao.gov](mailto:maurerd@gao.gov).

## BUREAU OF PRISONS

### Methods for Cost Estimation Largely Reflect Best Practices, but Quantifying Risks Would Enhance Decision Making

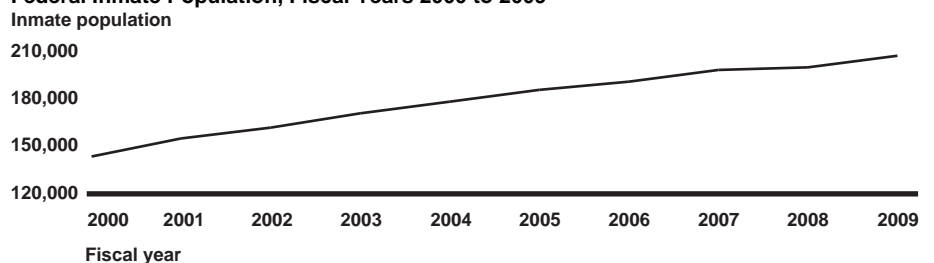
#### What GAO Found

BOP uses three general steps to estimate costs for its annual budget submission: (1) estimating cost increases to maintain service levels, such as inmate medical care and utilities; (2) projecting inmate population changes for the budget year and for several years into the future using a modeling program that incorporates data on the current inmate population and estimated incoming population and associated sentences; and (3) estimating costs to both provide additional capacity to house projected inmate population growth and implement new programs, such as activating new prisons.

BOP's methods for cost estimation largely reflect best practices outlined in GAO's *Cost Estimating and Assessment Guide*. BOP followed a well-defined process for developing a mostly comprehensive, well documented, accurate, and credible cost estimate for fiscal year 2008. For example, BOP used relevant historical cost data and considered adjustments for general inflation when estimating costs for its budget request to DOJ. Moreover, BOP's methods for projecting inmate population changes were accurate, on average, to within 1 percent of the actual inmate population growth from fiscal year 1999 to August 2009. Still, BOP could strengthen its methods in two ways. First, BOP has not quantified the level of confidence associated with its cost estimate. While not required by the Office of Management and Budget or DOJ, conducting an uncertainty analysis of this kind is a best practice. By providing the results of such analysis to DOJ, BOP officials could share advance information on the probability and associated risks of operating expenses exceeding enacted funding levels. Second, during our review of documentation for BOP's fiscal year 2008 cost estimate, in some cases we required the guidance of BOP budget analysts to identify backup support because the documentation was insufficient to allow someone unfamiliar with the budget to locate detailed corroborating data. By documenting all steps, BOP would be better positioned to recreate its budget cost estimates in the event of attrition among those who initially developed them.

According to BOP, from fiscal years 2004 through 2008, costs for non-salary inmate medical care and utilities exceeded funding levels in the President's budget request by about \$131 million and \$55 million, respectively. As a result, BOP has faced funding gaps in its operations account that has left it with limited flexibility to manage its continually growing inmate population.

**Federal Inmate Population, Fiscal Years 2000 to 2009**



Source: GAO analysis of BOP data.

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## **Abbreviations**

B&F	Buildings and Facilities
BOP	Federal Bureau of Prisons
DOJ	Department of Justice
M&R	Maintenance and Repair
OMB	Office of Management and Budget
S&E	Salaries and Expenses

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United States Government Accountability Office  
Washington, DC 20548

November 10, 2009

The Honorable Barbara Mikulski  
Chairman  
The Honorable Richard Shelby  
Ranking Member  
Subcommittee on Commerce, Justice,  
Science, and Related Agencies  
Committee on Appropriations  
United States Senate

The Honorable Alan B. Mollohan  
Chairman  
The Honorable Frank R. Wolf  
Ranking Member  
Subcommittee on Commerce, Justice,  
Science, and Related Agencies  
Committee on Appropriations  
House of Representatives

The Department of Justice's (DOJ) Federal Bureau of Prisons' (BOP) mission is to protect society by confining offenders in the controlled environments of prisons and community-based facilities that are safe, humane, cost-efficient, and appropriately secure. As of October 1, 2009, BOP was responsible for overseeing a total federal inmate population of approximately 209,000—a population which has grown by 44 percent since fiscal year 2000.<sup>1</sup> In recent years, BOP has faced challenges in meeting its operational workload responsibilities to manage this growth. In fiscal year 2008, DOJ reported to the Office of Management and Budget (OMB) that BOP would be unable to operate at the funding levels in its appropriation because costs for key operations were at risk of exceeding appropriated funding levels. BOP reported that it again anticipated a funding gap in fiscal year 2009, and in response, Congress provided appropriations above the amount requested in the President's budget.

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<sup>1</sup>Inmate population data as reported by BOP. Of the total inmate population, approximately 172,500 federal inmates—83 percent—were housed in 115 BOP-operated facilities throughout the country. The remaining inmates were housed primarily in contract confinement (i.e., facilities and halfway houses, operated by private contractors or state/local governments).

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This report responds to congressional direction in the explanatory statement accompanying the Omnibus Appropriations Act, 2009.<sup>2</sup> In accordance with this explanatory statement, and in consultation with the House and Senate Appropriations Committee staff, we are reporting on BOP's methods for cost estimation, including the pricing of utilities and inmate medical care costs. Specifically, we address issues pertaining to (1) how BOP estimates costs when developing its annual budget request to DOJ; (2) the extent to which BOP's methods for estimating costs follow established best practices or guidelines; and (3) the extent to which BOP's costs for key operations exceeded requested funding levels identified in the President's budget in recent years, and how this has affected BOP's ability to manage its growing inmate population. On September 10, 2009, we provided a briefing to staff of the House and Senate Appropriations Subcommittees on Commerce, Justice, Science, and Related Agencies. Prior to this briefing, we provided a draft of the briefing to responsible DOJ and BOP officials, who generally agreed with our findings. This report (1) provides a summary of our briefing and (2) transmits recommendations that we are making to the Attorney General of the United States. The full briefing, including our scope and methodology, is reprinted as appendix I. Written comments from DOJ are reprinted as appendix II.

To address these objectives, we analyzed BOP documentation to obtain information on the guidelines and processes BOP used to estimate costs in its annual budget submission, including annual DOJ and BOP budget development guidelines and memorandum and OMB's Circular A-11.<sup>3</sup> We also analyzed available documentation, such as the formulas BOP used to compute its fiscal year 2008 budget cost estimate, and compared the documentation BOP used to develop its fiscal year 2008 budget cost estimate to criteria for cost estimating best practices identified in GAO's *Cost Estimating and Assessment Guide: Best Practices for Developing and Managing Capital Program Costs*.<sup>4</sup> Additionally, we reviewed BOP documentation of operations costs for inmate medical care and utilities

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<sup>2</sup>H. Comm. on Appropriations, 111th Cong., Committee Print on H.R. 1105 / Public Law Number 111-8 at 274 (2009), accompanying the Omnibus Appropriations Act, 2009 (Pub. L. No. 111-8, 123 Stat. 524 (2009)).

<sup>3</sup>Office of Management and Budget, *Preparation, Submission, and Execution of the Budget*, Circular No. A-11 (Washington, D.C.: Executive Office of the President, June 2008).

<sup>4</sup>GAO, *GAO Cost Estimating and Assessment Guide: Best Practices for Developing and Managing Capital Program Costs*, [GAO-09-3SP](#) (Washington, D.C.: March 2009).

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and compared these costs to the amount of funding requested in the President's annual budget submission to Congress for BOP (known as the President's budget). Finally, we interviewed cognizant BOP and DOJ budget development officials to obtain information about BOP's budget cost estimating methods and the factors contributing to BOP's operational costs exceeding funding levels, and how this has affected BOP's ability to manage its growing inmate population. Through document reviews and interviews with agency officials knowledgeable about controls in place to maintain the integrity of BOP cost and inmate population data that BOP reported using to estimate costs for its annual budget submission to DOJ, we determined that the data were sufficiently reliable for the purposes of this report.

We conducted this performance audit from May 2009 to November 2009 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the work to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our objectives.

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## BOP Estimates Costs for Its Annual Budget Using Three General Steps

When developing its annual budget submission, BOP uses three general steps to estimate costs for its two budget accounts—the Salaries and Expenses account (known as its operational budget) and its Buildings and Facilities account.<sup>5</sup> First, BOP estimates cost increases for maintaining the current level of services for operations as provided in the prior year's enacted budget.<sup>6</sup> These include costs to address mandatory staff pay raises and benefit increases, inmate medical care, and utilities. BOP primarily analyzes historical obligations from the past five years to identify average annual operating cost increases. BOP also considers economic indicator information to estimate general inflationary cost increases, using data

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<sup>5</sup>The Salaries and Expenses account includes sub-accounts covering costs for staffing, inmate medical care, food, and utilities. From fiscal years 1999 through 2008, these expenses comprised about 90 percent of BOP's budget—in fiscal year 2009, staffing costs for employee salaries accounted for about 60 percent of the Salaries and Expenses account. The Buildings and Facilities account has sub-accounts covering costs for design and construction of new facilities and modernization and repair of existing facilities.

<sup>6</sup>BOP officials reported that during years in which a continuing resolution is in effect, they must use the prior year's budget request submission to DOJ as the baseline because of delays in the enactment of the budget.

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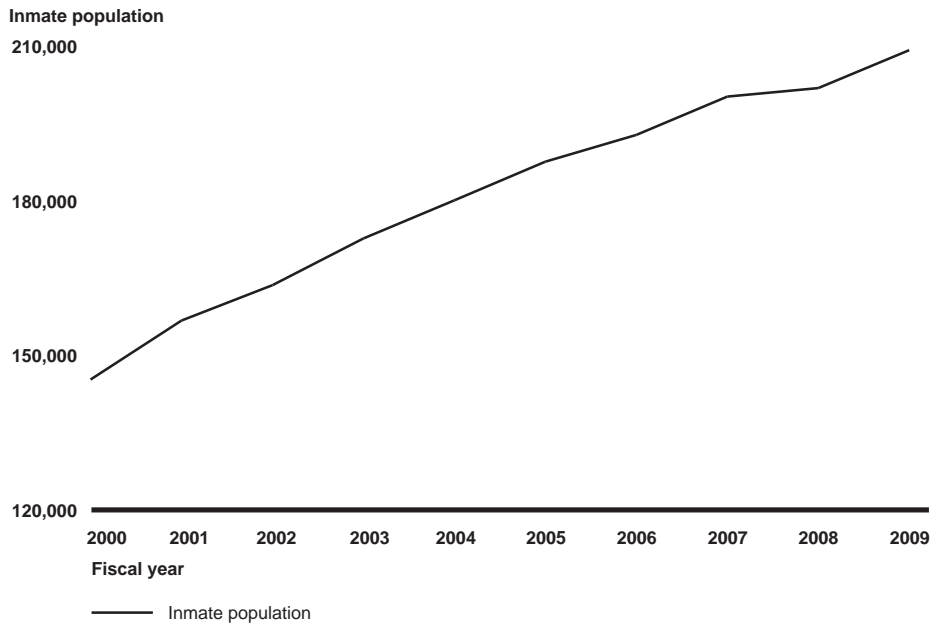
from the Bureau of Labor Statistics Consumer Price Index, among other sources.

Second, BOP projects inmate population changes for the budget year and for several years into the future. BOP uses a modeling program that identifies each inmate as a unique record tied to variables such as conviction year, sentence term, and conviction type, with data obtained from a variety of sources, including the Administrative Office of the U.S. Courts, the U.S. Sentencing Commission, and the Executive Office for U.S. Attorneys. The model identifies the number of inmates currently in BOP's system and the length of those inmates' sentences, as well as the number of inmates estimated to enter the BOP system and the length of their sentences. For example, for the fiscal year 2010 annual budget submission, BOP projected a net growth in its inmate population of 4,500 inmates.

Third, BOP estimates costs to both house the projected number of new inmates, including building and facility requirements, and fund any new initiatives. According to BOP, a rising inmate population is the primary driver of new service costs (see figure 1 for graph showing federal inmate population growth from fiscal years 2000 through 2009). Thus, for any budget year, BOP uses inmate population projections to determine the necessary bedspace to house additional inmates. BOP estimates these associated incarceration costs by (1) determining how to distribute the incoming prisoners across newly activated facilities, existing facilities, or contract facilities; and (2) calculating staffing and other operational costs to manage the additional inmates at its facilities. BOP also identifies and estimates costs for new initiatives, such as the activation of a new BOP facility, by reviewing the proposals submitted by its divisions and regional offices, as well as historical data on costs for implementing such initiatives.



**Figure 1: Federal Inmate Population Growth, Fiscal Years 2000 through 2009**



Source: GAO analysis of BOP data.

For its Buildings and Facilities account, BOP identifies new program costs associated with new construction and maintenance and repair of existing facilities. Using its long-term inmate population projections, BOP considers new construction proposals based on need, funding, and the anticipated speed of construction. BOP estimates construction costs largely by using analogous building costs for similar security level facilities, as well as considering assumptions, such as the rate of inflation and when potential construction would begin. BOP ranks maintenance and repair proposals by assigning safety the highest priority and estimates costs based on information it obtains from a construction cost estimation company.

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## BOP's Methods for Estimating Costs Largely Reflect Best Practices

BOP's methods for estimating costs in its annual budget requests to DOJ largely reflect the best practices outlined in GAO's *Cost Estimating and Assessment Guide*. Specifically, BOP followed a well-defined process for developing a mostly comprehensive, well documented, accurate, and credible cost estimate for fiscal year 2008.<sup>7</sup> For example, BOP used relevant historical cost data and considered adjustments for general inflation when estimating costs for its budget request to DOJ. Moreover, BOP's methods for projecting inmate population changes have been largely accurate. For example, we found BOP's projections were accurate, on average, to within 1 percent of the actual inmate population growth from fiscal year 1999 through August 20, 2009.

We identified two areas where BOP could strengthen its methods for estimating costs in its annual budget submission. First, according to best practices described in GAO's *Cost Estimating and Assessment Guide*, it is better for decision makers to know the range of potential costs that surround an estimate and the reasons behind what drives that range rather than just having a point estimate from which to make their decision. An uncertainty analysis provides a range of costs that span a best and worst case spread. While not required by OMB or DOJ in annual budget development guidance, conducting an uncertainty analysis of this kind is a best practice. BOP has not conducted an uncertainty analysis, and therefore has not quantified the level of confidence associated with its cost estimate. By providing the results of such analysis to DOJ, BOP officials could share advance information on the probability and associated risks of operating expenses exceeding enacted funding levels—a situation BOP faced in fiscal year 2008.

Second, during our review of documentation for BOP's fiscal year 2008 cost estimate, we sometimes required the guidance of BOP budget analysts to identify backup support. This was because the documentation BOP provided was insufficient to allow someone unfamiliar with the budget to locate detailed corroborating data. For example, in reviewing BOP's fiscal year 2008 cost estimate for a health service initiative related to expanding kidney dialysis treatment for inmates, we required a budget official's assistance in locating supporting formulas used to calculate the

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<sup>7</sup>GAO's *Cost Estimating and Assessment Guide* identifies 12 practices that are the basis for effective cost estimation. We associate these practices with four characteristics: accurate, well documented, credible, and comprehensive. If followed correctly, these practices should result in reliable and valid cost estimates that (a) can be easily and clearly traced, replicated, and updated; and (b) enable managers to make informed decisions.

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estimate. Best practices for cost estimation include providing enough detail so that the documentation serves as an audit trail that allows for clear tracking of cost estimates over time. By documenting all steps for developing its budget cost estimate, BOP would be better positioned to recreate its estimates in the event of attrition within its budget office among those who developed initial budget cost estimates.

In providing feedback on our initial findings, BOP budget officials indicated that taking these steps would strengthen their methods for estimating costs in their annual budget submission to DOJ.

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## Costs for Key Operations Have Exceeded the Funding Levels Requested in the President's Budget in Recent Years

BOP's costs for key operations to maintain basic services, such as those for inmate medical care and utilities, exceeded the funding levels requested in the President's budget from fiscal years 2004 through 2008, limiting BOP's ability to manage its growing inmate population. During this period, BOP's annual non-salary inmate medical care and utilities costs exceeded funding levels in the President's budget request by a total of about \$131 million and \$55 million, respectively, largely due to inflation and inmate population growth.<sup>8</sup>

- According to BOP, from fiscal years 2004 through 2008, BOP's annual non-salary inmate medical care costs increased by a total of about \$146.5 million. In contrast, during this period, the President's budget requested funding increases for non-salary inmate medical care totaling approximately \$15.4 million.
- According to BOP, from fiscal years 2004 through 2008, BOP's annual utilities costs increased by a total of \$87 million. In contrast, during this period, the President's budget requested funding increases for utilities totaling approximately \$31.6 million.

Table 1 compares BOP's rates of annual cost growth due to inflation and inmate population growth with the President's budget requests for funding for non-salary inmate medical care and utilities from fiscal years 2004 through 2008.

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<sup>8</sup>Non-salary inmate medical care costs refer to the amount BOP spends on pharmaceuticals, medical supplies, and outside medical care—community hospital services and a portion of guard escort service and a portion of salaries (overtime). In fiscal year 2008, non-salary inmate medical care and utilities costs were \$430.5 million and \$234 million, respectively.

**Table 1: Comparison of BOP's Average Annual Rate of Cost Growth Due to Inflation and Inmate Population Growth and Average Annual Funding in President's Budget Request for BOP, Fiscal Years 2004 through 2008**

	Average annual rate of cost growth incurred by BOP, fiscal years 2004 through 2008	Average annual rate of funding growth in President's budget request, fiscal years 2004 through 2008
Inmate medical care (non-salary)	8.7%	0.9%
Utilities	9.8%	3.2%

Source: GAO analysis of BOP data.

When BOP has not received funding to cover the operational cost increases it has incurred, in some years it has used Salaries and Expenses funding planned for other areas to cover these costs. For example, one of BOP's highest priorities is to increase staffing levels of corrections officers. However, BOP officials reported using Salaries and Expenses account funds initially planned for hiring additional corrections officers in fiscal years 2008 and 2009 to instead cover base operations cost increases related to inmate medical care, utilities, and personnel salary and benefit adjustments that were unfunded in the President's budget requests.

As with any other DOJ component, BOP's budget requests are governed by DOJ and OMB budget development guidance. For example, DOJ budget development guidance for fiscal years 2008 and 2009 required components to limit cost growth for current services to no more than 4 percent greater than prior year levels. DOJ reported that this guidance was a general instruction given to all components, but recognized that BOP is different because its costs are less discretionary since BOP does not control the number of inmates for which it must care. In this way, DOJ reported that it did not automatically reject budget submissions from BOP that exceeded the cap, but instead required BOP to submit substantive information to justify need.

DOJ also reported that OMB does not automatically provide funds for inflationary cost increases. DOJ cited OMB policy stating that inflationary adjustments for discretionary costs (such as utilities) can include some, all, or no allowance for inflation. DOJ officials reported that OMB typically does not include general inflationary adjustments that DOJ submits on behalf of BOP.

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Nonetheless, DOJ has reported to OMB that other DOJ components could reduce operations, implement across-the-board hiring freezes, and implement policy changes that would reduce costs if faced with funding shortfalls similar to what BOP has faced in its operations budget. However, DOJ reported that BOP has already implemented significant reductions to programs and streamlined and centralized administrative functions to eliminate 2,300 positions. DOJ also reported that BOP has limited flexibility because almost all of BOP's operational costs are devoted to staff salaries and provision of services. According to BOP data, in fiscal years 2007 and 2008, 99.5 percent of BOP's Salaries and Expenses budget was fixed for its operations for paying staff salaries and providing services to house and care for the inmate population.

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## Conclusions

In each of the last 2 fiscal years, BOP has needed additional funding to meet its operating costs for managing its growing inmate population. However, we found that BOP's cost estimation methods largely reflect GAO's cost estimating best practices. Furthermore, BOP officials reported, and DOJ officials acknowledged, that BOP has already implemented significant reductions in operations costs, such as by eliminating positions and centralizing administrative functions. Given BOP's unique responsibility for managing this population, and its limited discretion when costs for key operations exceed funding levels, it is especially important for BOP to develop accurate cost estimates and clearly convey to decision makers the potential risk of costs exceeding funding levels.

In light of these circumstances, BOP's budget cost estimation practices could be strengthened in two ways. First, although BOP is not required to report in its annual budget submission the extent to which actual costs may be expected to vary from cost estimates, we have identified the provision of an uncertainty analysis as a best practice. If BOP identified its level of cost estimation confidence and provided this information to DOJ, DOJ could more fully understand the range of potential costs—and the potential need for more funding—if estimating assumptions for key cost drivers, such as inmate population growth, do not hold true.

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Second, by improving documentation of all steps for developing its cost estimate, BOP would be better positioned to re-create its estimates in the event of attrition within its budget office among those who developed initial cost estimates.

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## Recommendations for Executive Action

To improve transparency in BOP's cost estimation process, as well as DOJ's annual budget formulation and justification process, and to provide DOJ with more detailed information to consider when deliberating its budget proposal for BOP, we recommend that the Attorney General take the following two actions:

- instruct the BOP Director to require the BOP budget staff to conduct an uncertainty analysis quantifying the extent to which operations costs could vary due to changes in key cost assumptions and submit the results along with budget documentation to DOJ so that DOJ could be aware of the range of likely costs and BOP's associated confidence levels; and
- instruct the BOP Director to require the BOP budget staff to improve documentation of calculations used to estimate its costs.

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## Agency Comments

We provided a draft of this report to DOJ for its review and comment. The BOP Director provided written comments on this draft and concurred with our findings and recommendations. BOP stated that including the results of an uncertainty analysis in the budget document would provide DOJ, OMB, and Congress better context for decision making and stated that it would include such analysis in preparation of its 2012 budget submission. BOP also stated that if time permits, it would work with DOJ and OMB to incorporate an uncertainty analysis into the President's 2011 budget. BOP's comments are reproduced in appendix II.

We are sending copies of this report to the Attorney General and interested congressional committees. In addition, this report will be available at no charge on the GAO Web site at <http://www.gao.gov>.

Should you or your staff have any questions concerning this report, please contact me at (202) 512-9627 or by e-mail at [maurerd@gao.gov](mailto:maurerd@gao.gov). Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. Key contributors to this report are listed in appendix III.

A handwritten signature in black ink that reads "David C. Maurer". The signature is written in a cursive style with a long, sweeping underline.

David C. Maurer  
Director, Homeland Security and Justice Issues

Appendix I: Briefing Slides to Congressional Staff

# Appendix I: Briefing Slides to Congressional Staff



## Briefing on Federal Bureau of Prisons Methods for Estimating Costs

Prepared for the  
Senate and House Appropriations Committees

Subcommittees on  
Commerce, Justice, Science,  
and Related Agencies





## Briefing Overview

- Introduction
- Objectives, Scope, and Methodology
- Results in Brief
- Background
- Findings
- Conclusions
- Recommendations
- Agency Comments
- Appendix I





















































































































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# Appendix III: GAO Contact and Staff Acknowledgments

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## GAO Contact

David C. Maurer, (202) 512-9627 or maurerd@gao.gov

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## Staff Acknowledgments

In addition to the contact named above, Joy Gambino, Assistant Director, and Jay Berman, Analyst-in-Charge, managed this assignment. Pedro Almoguera, Tisha Derricotte, Geoffrey Hamilton, Marvin McGill, Karen Richey, Adam Vogt, and Melissa Wolf made key contributions to this report.

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