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Annual Report to the Chairmen, House and Senate Committees on Appropriations

January 1993

STATUS OF OPEN RECOMMENDATIONS

Part D: Improving Justice, General Government, Financial and Information Management, and Evaluation Programs

148351

GAO/OP-93-1D

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Comptroller General
of the United States

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January 15, 1993

The Honorable William H. Natcher
Chairman, Committee on Appropriations
House of Representatives

The Honorable Robert C. Byrd
Chairman, Committee on Appropriations
United States Senate

This is our annual report that summarizes the findings and open recommendations resulting from the General Accounting Office's (GAO) audits and other review work in federal departments and agencies on which satisfactory legislative or administrative actions have not yet been completed. To encourage prompt, responsive actions on its recommendations, GAO systematically follows up on them and annually reports on the status of open recommendations. This report, presented in four parts, contains information on a total of 2,522 GAO recommendations that were open as of September 30, 1992.

We are sending copies of this report to the Office of Management and Budget and federal departments and agencies, so that they may respond to inquiries about these issues during appropriations and oversight hearings. We are also sending copies to Chairs and Ranking Minority Members of all House and Senate committees and subcommittees to better inform them of the status of GAO's open recommendations.

Charles A. Bowsher
Comptroller General
of the United States

Preface

This report provides information on the status of GAO's recommendations that have not been fully implemented. The report is intended to help congressional and agency leaders determine the actions necessary to achieve the desired improvements in government operations. Congressional leaders, in particular, may find this information useful in preparing for upcoming appropriations and oversight activities.

The report is presented in four parts:

- Part A: National Security and International Affairs Programs (GAO/OP-93-1A).
- Part B: Resources, Community, and Economic Development Programs (GAO/OP-93-1B).
- Part C: Human Resource Programs (GAO/OP-93-1C).
- Part D: Justice, General Government, Financial and Information Management, and Evaluation Programs (GAO/OP-93-1D).

Although the contents page includes all four parts, the sections that are highlighted are the ones that are found in that particular report part.

GAO's products with open recommendations are arranged by issue area within major budget function categories. Each issue area section begins with a summary of the impact of GAO's work and key open recommendations. The product titles are listed alphabetically.

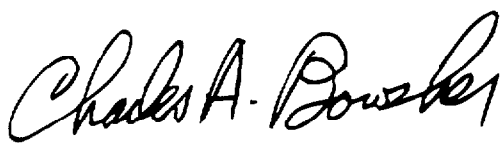
Each part of this report also includes two indexes that list the products contained in all four parts. Readers may use the "Committee of Jurisdiction" index to identify GAO products with findings and recommendations made to agencies for which committees have appropriation and oversight responsibility. Readers may use the "Recommendation Addressee" index to identify the same information by the agency to whom recommendations were addressed.

To help readers find information easily, the back cover of each part includes a "thumb index" that identifies the budget function categories and the two indexes. For example, to obtain pertinent information on defense programs, locate the budget category titled "National Defense (050)" in Part A.

The description of each GAO product includes the name and telephone number of a GAO manager to contact for information or assistance. Refer any information or questions not related to a specific product or

recommendation to GAO's Office of Congressional Relations on 202/275-5739.

Users desiring other parts of the report may order them by calling 202/275-6241. Please direct comments, questions, or suggestions for improving this report to Christine Fossett, Office of Policy, on 202/275-1970.



Charles A. Bowsher
Comptroller General
of the United States

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Alphabetical Listing of Budget Function Categories

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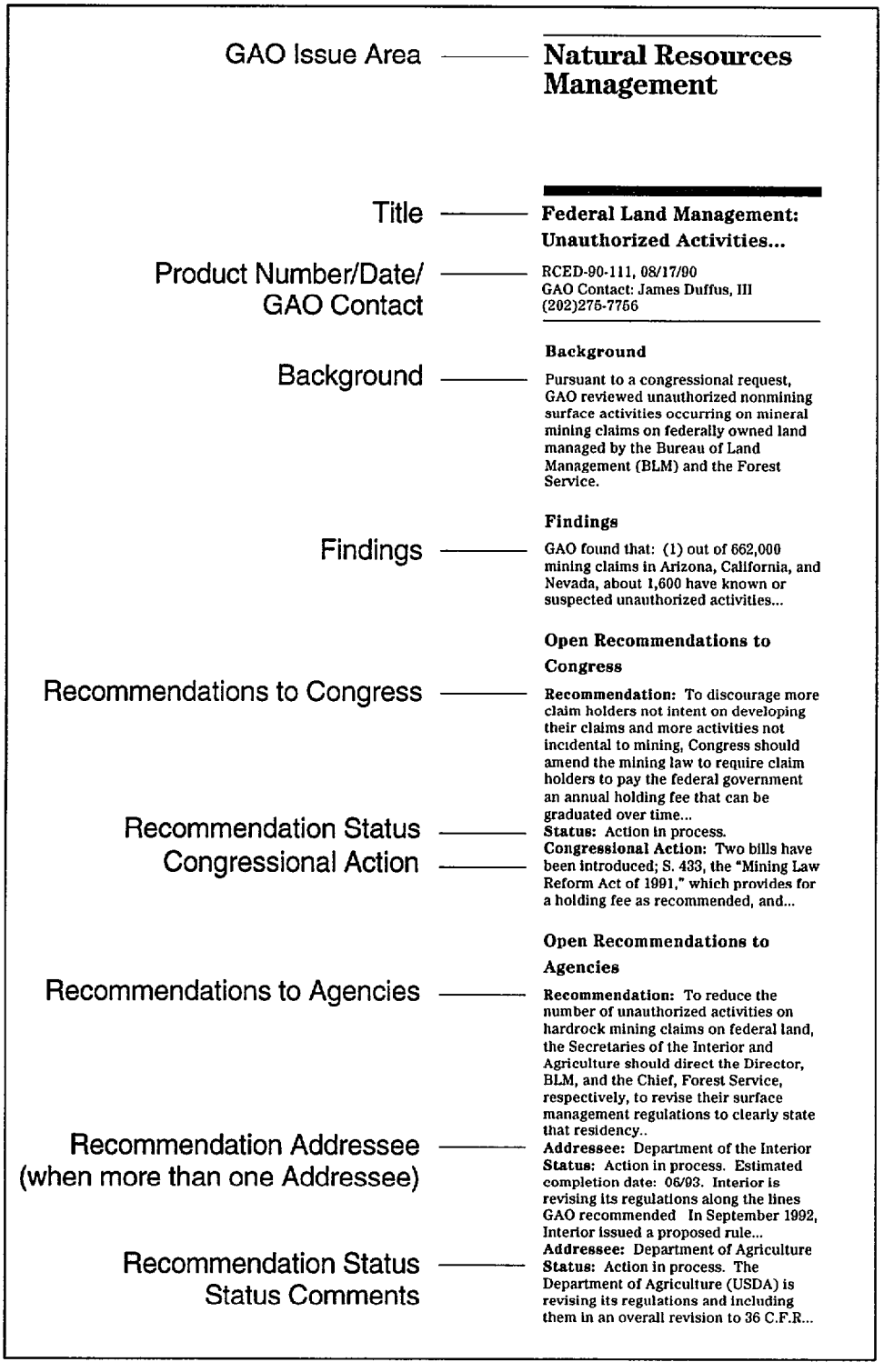
Example

Sample Entry



Administration of Justice

(Budget Function 750)

Administration of Justice 697

Administration of Justice

Issue Area Summary

Impact of GAO's Work

The administration of justice area encompasses a wide range of federal activities, including all (1) federal civil and criminal law enforcement, such as white-collar crime, drug abuse, asset seizures, and the licensing of firearms; (2) litigative and judicial activities, such as sentencing reform; (3) correctional activities; and (4) customs and immigration management.

Federal Law Enforcement Activities

In the area of drug abuse control, we recommended that the Office of National Drug Control Policy (ONDCP) promote increased federal, state, and local collaboration, cooperation, and coordination in developing spending plans for High Intensity Drug Trafficking Area (HIDTA). In that regard, under ONDCP auspices, a steering committee, which includes state and local law enforcement representation, has been established in each HIDTA for these purposes.

Combating white-collar crime continues to be a major priority of the federal government. Our work has focused on assessing the government's response to the largest set of financial crimes in this nation's history: bank and thrift fraud. In response to our work, the Department of Justice (DOJ) has taken a number of steps to strengthen the collection of fines and restitution. We have also identified the need for improvements in the Resolution Trust Corporation's (RTC) and the Federal Deposit Insurance Corporation's (FDIC) pursuit of civil professional liability suits against former directors, officers, and other professionals of failed financial institutions. This work has resulted in RTC's rescinding its decisions to transfer attorneys from the program.

Our work in the money-laundering area has aided congressional deliberations on both the administration of money-laundering laws and the enforcement of money-laundering violations. In response, the Department of the Treasury has taken actions to improve processing of the Bank Secrecy Act civil violations.

The Marshals Service also has taken actions to implement our recommendations for improving internal controls over funds distributed to state and local governments under the federal asset-sharing program. These enhanced controls will reduce the vulnerability of these funds to fraud and abuse.

Federal Correctional Activities

Given the rapidly growing federal prison population, the Bureau of Prisons (BOP) must seek ways to minimize the costs of accommodating that population. In response to our recommendations, BOP established a double-bunking policy in 1991, which has saved about $210 million for existing institutions and is expected to save about $260 million for new construction through fiscal year 1994. BOP is revising the policy further to fully double-bunk minimum-security and low-security facilities and to include some double-bunking at administrative-level and high-security facilities. When the policy is implemented, BOP's expansion program will save additional funds because new capacity requirements will be reduced further.

Our review of the halfway house program found that BOP was not taking full advantage of this available and less costly alternative to prison. Prison crowding had not been reduced to the extent that it could have been, and a prison alternative that could reduce the need for costly new prison beds had not been fully used.

Our analysis that compared the costs to build federal prisons with the costs to build state prisons found that on average federal prisons cost more. One reason for this is that their designs provide inmates with substantially more space than most state prisons. Another reason is the use of more dedicated space for programs and amenities. These differences present opportunities for reducing the cost of building federal prisons.

Key Open Recommendations

Federal Law Enforcement

Numerous federal agencies, with different missions and unique automatic data processing (ADP) and telecommunications systems, participate in the war on drugs. This diversity heightens the need for central leadership, interoperable information systems, data integrity and security, and interagency coordination of intelligence data. We recommended that the Director of ONDCP establish clear, measurable objectives and specific target dates for meeting each of these needs and report to the Congress on plans and progress. ONDCP began in May 1991 to take action. ONDCP developed a draft master plan for information resources management (IRM) for improving ADP and telecommunications capabilities, but the plan has not been finalized or approved. In addition, the plan does not establish clear, measurable objectives and specific time frames for fully resolving the issues we identified. Moreover, the issue of the lack of central leadership regarding IRM has not been resolved. Specifically, ONDCP has not developed clearly defined mechanisms for resolving conflicts that may occur with agencies' primary mission goals or ensured adequate funding and implementation of projects proposed in the draft IRM master plan. (GAO/IMTEC-91-40, see p. 731.)

ONDCP does not have the data to determine the effectiveness of resources targeted toward high-intensity drug-trafficking areas. These resources can be better used by establishing performance milestones, measurable goals for the use of funds received, and reports on progress achieved. (GAO/T-GGD-91-53, see p. 715.)

In our testimony on FDIC's and RTC's professional liability program, we recommended that the agencies jointly plan for the future of the program, including realistic staffing plans, programs to ensure adequate asset tracing, and improved management information. Neither agency has addressed these recommendations. (GAO/T-GGD-92-42, see p. 705.)

In our report on defense procurement fraud, we recommended that the Attorney General develop information on attorney resources spent on defense procurement fraud and direct U.S. Attorney Offices with a high volume of defense procurement cases to develop management plans. DOJ has better defense procurement fraud attorney resource information but does not think management plans are needed. We continue to disagree with the Department on the need for these plans. (GAO/GGD-88-96, see p. 714.)

Federal Litigative and Judicial Activities

Our report on sentencing guidelines identified major shortcomings in the data available to determine the impact of the guidelines. We recommended that the Congress direct the U.S. Sentencing Commission to continue its efforts to analyze sentencing disparity under the sentencing guidelines, particularly unwarranted disparity. Action has not yet been taken. (GAO/GGD-92-93, see p. 728.)

Over the past 13 years, we have repeatedly made recommendations to DOJ concerning development of a departmental litigative case management system. Most recently, in November 1990, we again recommended that the Attorney General strengthen IRM within DOJ by requiring that DOJ case management systems have uniform, accurate, and complete information on cases. While DOJ is taking steps to implement the recommendation, there is no milestone for completion of the effort; therefore, the recommendation remains open. (GAO/IMTEC-91-4, see p. 724.)

Immigration Management

In our general management report on the Immigration and Naturalization Service (INS), we recommended that the Commissioner of INS set priorities within the framework of the overall INS mission and reorganize the agency's field structure. We also made recommendations to reduce the overlap and duplication in the enforcement program, improve allocation of resources in the examination and inspection programs, and strengthen the financial and information management programs. Although INS has taken steps to address some of these recommendations, particularly in the financial management area, most of the recommendations have not yet been fully implemented. (GAO/GGD-91-28, see p. 718.)

Customs Service

Our general management review of the Customs Service found that Customs cannot adequately ensure that it is meeting its responsibilities to combat unfair foreign trade practices or protect the public from unsafe goods because of interrelated problems in the management culture, including weak mission planning and outdated organizational structures. In September 1992, we recommended that Customs institute a strategic management process to set priorities for its trade enforcement strategy, establish measurable performance objectives, and monitor progress toward achieving them. Customs has formed task forces to address these, but it has made little progress to date. We also recommended that Customs evaluate the adequacy of its current headquarters organizational structure and its relationship to the new trade enforcement strategy that it will develop. In addition, we recommended that the Congress remove existing legislative provisions that prohibit Customs from planning changes to its field structure. (GAO/GGD-92-123, see p. 710.)

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Asset Forfeiture: Improved Guidance Needed For Use of Shared Assets

GGD-92-115, 07/16/92 GAO Contact: Harold Valentine, (202)566-0026

Background

Pursuant to a congressional request, GAO reviewed how the Department of Justice (DOJ) and the U.S. Customs Service used shared forfeited assets, focusing on: (1) how selected state and local agencies use and account for shared assets received from DOJ and Customs; (2) whether applicable laws and program guidance establish use requirements for such assets and remedies for misuse; and (3) the nature and extent of program oversight and problems.

Findings

GAO found that: (1) state and local law enforcement agencies used shared assets for a wide variety of purposes; (2) the agencies generally complied with program guidance requiring that they use shared seized assets for law enforcement purposes; (3) it could not always determine compliance with program guidance; (4) DOJ and Customs do not always agree whether specific uses comply, despite the similarities in their program policies; (5) some state and local officials find the guidance vague and confusing, and they do not distinguish between the DOJ and Customs programs; (6) DOJ and Customs do not routinely monitor shared asset use and rely primarily on self-reporting from agencies to detect misuse; (7) DOJ and Customs acknowledge that guidelines should be clearer and stronger; and (8) DOJ is currently studying options to improve its program.

Open Recommendations to Agencies

Recommendation: To better ensure that assets shared with state and local law enforcement agencies are used in accordance with program goals, the Attorney General and the Commissioner of Customs should work together to develop mutually agreeable guidelines for asset sharing. The joint guidance should establish clear, specific definitions for concepts such as law enforcement purposes and supplanting of resources.
Addressee: Department of Justice
Status: Action in process. On August 24, 1992, a revised and expanded equitable sharing guide was circulated within the department for review and comment. Copies were provided to the Customs Service and comments were expected in late 1992. A draft guide will be prepared and circulated for review and comment in late 1992.

Addressee: United States Customs Service
Status: Action in process. On August 24, 1992, a revised and expanded equitable sharing guide was circulated within the department for review and comment. Copies were provided to the Customs Service and comments were expected in late 1992. A draft guide will be prepared and circulated for review and comment in late 1992.

Recommendation: DOJ and the Customs Service should jointly develop policies and procedures and assign responsibilities for federal oversight of asset sharing, using the options that DOJ is currently considering.
Addressee: Department of Justice
Status: Action in process. On August 24, 1992, a revised and expanded equitable sharing guide was circulated within the Department for review and comment. Copies were provided to the Customs Service and comments were expected in late 1992. A draft guide will be prepared and circulated for review and comment in late 1992.
Addressee: United States Customs Service
Status: Action not yet initiated. Customs has not taken action to satisfy the recommendation.

Asset Forfeiture: Need for Stronger Marshals Service Oversight of Commercial Real Property

GGD-91-82, 05/31/91 GAO Contact: J. William Gadsby, (202)275-8387

Background

GAO reported on various aspects of the Department of Justice's (DOJ) and the U.S. Customs Service's asset forfeiture programs.

Findings

GAO found that: (1) the failure of U.S. Marshals Service (USMS) districts to follow policy in performing such key program activities as those relating to high-value commercial real properties resulted in a weakened internal control environment; (2) the lack of Assistant U.S. Attorney (AUSA) documentation of title information resulted in uninformed seizure decisions; (3) the lack of timely and accurate property information inhibited effective management and oversight by property managers; (4) USMS districts failed to prepare decision documents on significant properties; (5) the lack of professional appraisals inhibited effective disposal decisions; (6) uneven oversight left the program vulnerable to mismanagement; (7) USMS did not implement such important control techniques as review and reconciliation of invoices; (8) the USMS National Asset Seizure and Forfeiture (NASAF) program was understaffed and employees were undertrained; (9) USMS districts lacked adequate policy and procedural guidance regarding roles and responsibilities for seizure and management of commercial real property; and (10) regional oversight was inadequate to ensure districts' compliance with USMS policies.

Open Recommendations to Agencies

Recommendation: To improve operations of the asset forfeiture program and better ensure USMS district office compliance with policies and procedures, the Attorney General should direct the Executive Office for Asset Forfeiture to meet with officials of all components participating in the DOJ asset forfeiture program to update and expand the 1984 memorandum of understanding to clarify the roles of the investigative agencies, USMS, and AUSA in pre-seizure planning. The updated memorandum should clearly delineate who is to obtain title search information and notify USMS of upcoming seizures.
Status: Action in process. USMS has taken responsibility for updating the 1984 memorandum of understanding (MOU) between participants of the DOJ asset forfeiture program. USMS is in the process of incorporating comments it received on an earlier draft into a final draft. The Executive Office for Asset Forfeiture is expected to issue the updated MOU by late 1992.

Asset Forfeiture: Noncash Property Should Be Consolidated Under the Marshals Service

GGD-91-97, 06/28/91 GAO Contact: J. William Gadsby, (202)275-8387

Background

GAO reported on various aspects of the Departments of Justice (DOJ) and the Treasury asset forfeiture programs, focusing on: (1) compliance with the legislative requirement to develop and maintain a joint plan to coordinate and consolidate the post-seizure administration of properties seized for drug-related violations; and (2) the potential cost savings if all drug- and nondrug-related seizures were under such a program.

Findings

GAO found that: (1) little progress has been made in developing a plan to consolidate DOJ and Treasury post-seizure activities for properties seized for drug violations; (2) as of May 1991, no formal plans were under consideration,

since both the U.S. Marshals Service's (USMS) and Customs Service's unilateral proposals for consolidation had been rejected by the other agency; (3) even though USMS and Customs had similar types of properties located in the same geographic areas, they independently managed and disposed of their seized assets and paid substantially different rates for similar services; (4) the government could save an estimated $2.5 million in program administration costs annually under a consolidated program from less duplication of effort, more streamlined operations, and lower vendor costs; and (5) although both agencies expressed concerns about consolidating the management and disposal activities related to their seized property programs, neither agency offered sound justification for not doing so.

Open Recommendations to Congress

Recommendation: Congress should amend the consolidation requirement in 21 U.S.C. 887 to also include all noncash properties seized by DOJ and Customs for nondrug-related violations.
Status: Action in process.

Recommendation: Congress should: (1) designate DOJ as the lead agency in developing the consolidation plan; (2) designate USMS as the custodian of the consolidated properties; (3) require that the plan be developed within 6 months of passage of such legislation; and (4) require that the plan include specific implementation timetables and specific actions to effectively address existing DOJ program deficiencies.
Status: Action in process.

Congressional Action: Two hearings were held, one before the Senate Committee on Governmental Affairs and another before the House Judiciary Committee. The committees are working with the Office of Management and Budget to implement a pilot project.

Bank and Thrift Failures: FDIC and RTC Could Do More to Pursue Professional Liability Claims

T-GGD-92-42, 06/02/92 GAO Contact: Harold Valentine, (202)566-0026

Background

GAO discussed the Federal Deposit Insurance Corporation's (FDIC) and the Resolution Trust Corporation's (RTC) efforts to purse civil professional liability claims arising from bank and thrift failures. GAO noted that: (1) RTC and FDIC officials estimate that possible fraud or negligence was present in more than three-fourths of failed banks and thrifts, 90 percent of which was on the part of directors, officers, and other professionals associated with the institutions; (2) since 1989, FDIC and RTC have recovered nearly $1 billion from professional liability claims and settlements, and officials estimate that 95 percent of those recoveries came from insurance companies; (3) as of March 1992, FDIC had filed 41 claims against about 20 percent of the banks that failed in fiscal year (FY) 1988, while RTC had claims pending against about 41 percent of the 218 thrifts that failed from January through April 1989; (4) FDIC and RTC do not always file claims in cases of suspected wrongdoing when the particular activity might not meet the legal or evidentiary standard or when pursuing the claim might not be cost-effective; and (5) other factors within RTC and FDIC control have hampered their litigation efforts, such as inadequate staffing resulting in cases passing the statute of limitations, inadequate procedures to identify assets that could be recovered through potential claims, and inadequate management information to oversee the professional liability program. GAO believes that RTC and FDIC need to improve management of the professional liability program, since RTC plans to downsize and eventually dissolve operations in FY 1996.

Open Recommendations to Agencies

Recommendation: FDIC and RTC should work together to plan for the future of the professional liability program. This planning needs to address how FDIC will assume responsibility for the RTC professional liability cases.
Addressee: Resolution Trust Corporation
Status: Action not yet initiated.
Addressee: Federal Deposit Insurance Corporation
Status: Action not yet initiated.

Recommendation: RTC and FDIC should develop: (1) realistic staffing plans; (2) programs to ensure adequate asset tracing, and (3) improved management

information for effective program oversight.
Addressee: Resolution Trust Corporation

Status: Action not yet initiated.
Addressee: Federal Deposit Insurance Corporation

Status: Action not yet initiated.

Bankruptcy Administration: Justification Lacking for Continuing Two Parallel Programs

GGD-92-133, 09/28/92 GAO Contact: Harold Valentine, (202)566-0026

Background

Pursuant to a congressional request, GAO reviewed the Department of Justice's (DOJ) U.S. trustee program and the judicial branch's bankruptcy administrator program, administered by the Administrative Offices of the United States Courts (AOUSC), focusing on: (1) comparing their efficiencies, costs, and results; (2) their differences; and (3) whether two programs are needed.

Findings

GAO found that: (1) operating costs for trustee districts was higher than for bankruptcy districts; (2) in Chapter 7 cases, creditors received similar distributions from both programs, although unsecured creditors received higher percentages in trustee districts; (3) neither program demonstrated a pattern of superiority in processing time; (4) the trustee program provided additional trustee oversight and was self-financing; (5) trustee fees exceeding 110 percent of the appropriated budget must be transferred to the Treasury general fund, and these monies might have been better used for additional staffing; (6) a potential for conflict of interest exists in the trustee program when the federal government is a creditor, but studies done for DOJ have not documented any problems; (7) DOJ and AOUSC agreed that dividing bankruptcy case administration between two programs is not sensible, but each believed its program was preferable; and (8) in previous legislation, Congress has determined that DOJ is the more appropriate entity for the case administration function.

Open Recommendations to Congress

Recommendation: To make bankruptcy administration consistent across the country, Congress should incorporate the Bankruptcy Administration program into the Trustee program.
Status: Action not yet initiated.

Recommendation: To allow excess debtor fees to be used for program purposes, Congress should take action to eliminate the provision in the legislation requiring the Trustee System Fund to transfer surplus funds to the Treasury. The legislation should retain the provision requiring the Attorney General to monitor program fees so that money generated approximates what is needed to run the program.
Status: Action not yet initiated.

Computer Security: DEA Is Not Adequately Protecting National Security Information

IMTEC-92-31, 02/19/92 GAO Contact: Howard G. Rhile, Jr., (202)512-6418

Background

Pursuant to a congressional request, GAO reviewed: (1) the Drug Enforcement Administration's (DEA) computer security; and (2) weaknesses involving national security information.

Findings

GAO found that DEA: (1) has not identified all computer systems that process classified data as required by

Department of Justice policy; (2) personnel are improperly using an unapproved and unprotected computer network to routinely process classified data; and (3) is not properly safeguarding computer-generated materials and documents or adequately controlling access to areas where computers process national security information.

Open Recommendations to Agencies

Recommendation: The Attorney General should direct the Administrator, DEA, to identify all computers processing national security information, perform risk analyses to assess security threats, and establish appropriate security safeguards as needed in conformance with federal requirements. This should include ensuring that: (1) adequate controls are in place over access to areas where national security information is processed and stored; and (2) DEA employees are made aware of their responsibility to appropriately safeguard national security information.
Status: Action in process. DEA has begun to conduct risk analyses of its computer systems in compliance with Office of Management and Budget and Federal Information Management Regulation policies. This action is ongoing and DEA has also developed additional computer security guidance and, by directive, prohibited the use of office automation and personal computers for processing national security information data. DEA has also distributed revised procedures for clearing contractor personnel to work in DEA facilities.

Recommendation: The Administrator, DEA, should determine whether similar national security information weaknesses exist at other DEA domestic and foreign locations, and take the required corrective action, where necessary.
Status: Action in process. DOJ and DEA have initiated action to measure compliance with existing and revised computer security guidelines. These reviews are ongoing.

Computer Security: DEA Is Not Adequately Protecting Sensitive Drug Enforcement Data

IMTEC-92-83, 09/22/92 GAO Contact: Howard G. Rhile, Jr., (202)512-6418

Background

Pursuant to a congressional request, GAO assessed the adequacy of the Drug Enforcement Administration's (DEA) computer security, focusing on: (1) DEA compliance with laws and requirements for protecting sensitive computer information; and (2) Department of Justice (DOJ) oversight of DEA compliance with computer security requirements.

Findings

GAO found that: (1) DEA has not identified all of its computer systems processing sensitive data nor completed security plans for those systems; (2) DEA has not performed risk analyses to identify and minimize security threats and has not effectively monitored and enforced computer security; (3) DEA has not fully tested and implemented contingency plans for computer systems; (4) computer security awareness training is ineffective and its guidance is either inadequate or poorly communicated; (5) DEA routinely processes sensitive data on microcomputers that lack such fundamental security controls password protection, audit trails for detecting unauthorized access, limited-access controls, and equipment protection; (6) DEA personnel frequently shared passwords or left them, as well as computers, diskettes, and documents containing sensitive information, unattended and easily accessible, and personnel with incomplete or unfavorable background checks were allowed to work unescorted in such areas; (7) DEA cannot conduct an accurate inventory of the several thousand microcomputers that its employees use; and (8) DOJ is taking a more active oversight role and has implemented mandatory computer security training throughout DEA and has begun to perform compliance reviews at DEA offices.

Open Recommendations to Agencies

Recommendation: The Attorney General should direct the Administrator, DEA, to establish and implement an agencywide computer security program as required by DOJ and other federal directives. As part of this program, DEA should ensure that all sensitive computer systems are properly identified and that security plans are prepared and implemented for

each of these systems. To adequately protect its sensitive computer systems and facilities, DEA should also ensure that thorough risk analyses are conducted for all sensitive computer systems and any identified weaknesses are corrected, contingency plans are tested and implemented, and all employees are made aware of federal and agency computer security requirements and how to fulfill them.
Status: Action not yet initiated.

Recommendation: The Attorney General should direct the Administrator, DEA, to strengthen DEA monitoring and oversight of computer security. Specifically, DEA should issue clear and specific requirements for designated security officers to follow in monitoring and enforcing computer security. Also, the Office of Security Programs should train its staff in computer security and conduct more thorough security surveys that effectively identify and correct vulnerabilities.
Status: Action not yet initiated.

Recommendation: The Attorney General should direct the Administrator, DEA, to ensure that computer security weaknesses identified in this report are corrected and that similar weaknesses do not exist elsewhere. At a minimum, DEA needs to: (1) control access to areas where sensitive data are processed and stored; (2) adequately protect computer data, including the establishment of safeguards to restrict data access to individuals having a right to know; (3) collect and review computer audit trail information to detect improper access to and use of sensitive computer data; and (4) ensure that computer equipment used to process and store sensitive information is properly accounted for and controlled. Moreover, DEA should take appropriate steps to ensure that sensitive data are removed from computer equipment released outside the agency for repair or disposal.
Status: Action not yet initiated.

Recommendation: The Attorney General should direct the Administrator, DEA, to report the computer security deficiencies that GAO found as material internal control weaknesses under the Federal Managers' Financial Integrity Act.
Status: Action not yet initiated.

Recommendation: The Attorney General should direct the DOJ Justice Management Division to work closely with DEA to ensure that the agency implements the above recommendations and complies with all federal and departmental computer security requirements.
Status: Action not yet initiated.

Customs Automation: Effectiveness of Entry Summary Selectivity System Is Unknown

IMTEC-92-20, 03/24/92 GAO Contact: Howard G. Rhile, Jr., (202)512-6418

Background

Pursuant to a congressional request, GAO reviewed the effectiveness and the development of the U.S. Customs Service's automated Entry Summary Selectivity (ESS) subsystem, intended to assist import specialists in tracking duty payments and trade laws violations and to provide for uniform treatment of importers and imported merchandise.

Findings

GAO found that Customs: (1) began developing ESS in 1987 as a subsystem to its Automated Commercial System; (2) has not followed good business practices for system development and operation, and did not prepare requirements analyses, feasibility studies, risk or cost-benefit analyses, or implementation plans; (3) continued phase II ESS development, even though phase I ESS testing identified problems involving Customs' failure to inform import specialists about data for review, select all appropriate teams for data review, and set expiration dates for override criteria; (4) did not provide enough computer terminals or adequate training for specialists to use ESS, and ESS did not provide much useful information to help them perform their duties; and (5) began pilot testing phase II ESS without performing adequate system acceptance testing, and decided not to correct a major problem involving the capture of historical information, but to move forward with further deployment of phase II.

Open Recommendations to Agencies

Recommendation: In order for ESS to meet its objectives in a timely and economical manner, the Secretary of the Treasury should direct the

Commissioner of Customs to postpone further development of ESS beyond the phase II pilot until Customs institutes sound management practices in developing and operating ESS. This includes: (1) appointing a project manager for ESS; (2) performing cost-benefit analyses; and (3) developing detailed system requirements, formal test plans, and plans specifying milestones and required resources.
Status: Action in process. Customs has appointed an ESS Program Manager.

Recommendation: In order for ESS to meet its objectives in a timely and economical manner, the Secretary of the Treasury should direct the Commissioner of Customs to postpone further development of ESS beyond the phase II pilot until Customs corrects the operational and system problems that have been identified so far. This includes assessing the adequacy of ESS training and terminal access and availability and taking action to ensure that any problems identified are expeditiously addressed.
Status: Action in process. Customs has completed a training project to ensure every Field Import Specialist has hands-on ESS training. Customs has also modified the system to solve three identified problems.

Recommendation: In order for ESS to meet its objectives in a timely and economical manner, the Secretary of the Treasury should direct the Commissioner of Customs to postpone further development of ESS beyond the phase II pilot until Customs develops adequate plans for phases II, III, and IV, relying on government guidelines and sound business practices.
Status: Action not yet initiated.

Customs Service: Comments on the Customs Modernization and Informed Compliance Act

T-GGD-92-22, 03/10/92 GAO Contact: J. William Gadsby, (202)275-8387

Background

GAO discussed proposed legislation that would authorize a National Customs Automation Program (NCAP) to electronically process imported goods. GAO noted that NCAP would also establish NCAP goals to ensure that all customs regulations and rulings are administered and enforced in a manner that: (1) is uniform and consistent; (2) is minimally intrusive on the normal flow of business activity; and (3) improves compliance. GAO also noted that trade enforcement problems at Customs are due to: (1) a lack of clear objectives and implementation strategies; (2) widespread problems in its efforts to monitor and evaluate program performance; and (3) a lack of adequate information systems support.

Open Recommendations to Congress

Recommendation: As part of its consideration of H.R. 3935, the Customs Modernization and Informed Compliance Act, Congress should amend Section 413(a)(1) within Section 201 of Title II to require that Customs develop cost estimates for bringing NCAP on line.
Status: Recommendation valid/action not intended.

Recommendation: As part of its consideration of H.R. 3935, Congress should amend section 413(a)(1) within Section 201 of Title II to require that Customs develop in conjunction with Congress and the trade community, measures of performance toward meeting the goals of NCAP, beginning with fiscal year 1992.
Status: Action in process.

Congressional Action: The House Ways and Means Subcommittee on Trade held a hearing on March 10, 1992 on the Customs Modernization Act. GAO testimony was influential in subsequent subcommittee action to include provisions for performance reporting.

Customs Service: Trade Enforcement Activities Impaired by Management Problems

GGD-92-123, 09/24/92 GAO Contact: J. William Gadsby, (202)275-8387

Background

GAO provided information from its general management review of the Customs Service's ability to fulfill its trade enforcement mission, focusing on Customs' (1) management processes, (2) management of employees, and (3) organizational structure.

Findings

GAO found that: (1) Customs lacks effective detection of cargo that violates trade laws, information it needs to assess the effectiveness of duty, fee, and penalty collection programs; (2) Customs lacks a clear trade enforcement strategy, ineffectively uses its automated selectivity processes, develops inadequate information systems in support of trade enforcement and management oversight, and lacks critical data on programs aimed at trade law violators; (3) planning deficiencies and communication problems create continuing confusion among Customs managers on organizational priorities and the balancing of enforcement goals; (4) management information and accountability problems prevent Customs from effectively managing oversight operations, and management assessments are narrowly focused, untimely, and lack attention to corrective measures; (5) problems relating to effective management of information resources include narrowly focused planning efforts, development of deficient systems, and insufficient attention to effectiveness of information management practices; (6) improvement in information resources management depends on identifying user information needs, development of an information systems architecture, and greater attention to governmental guidance and procedure; (7) Customs has made limited progress in addressing human resources problems, including ineffective management processes, inadequate training, and frequent staff changes; (8) Customs' organizational structure ineffectively focuses managers' attention on the trade enforcement mission and emphasizes differences, rather than relationships in overall goals; and (9) Customs' lack of movement on inspection improvements, organizational structure improvements, and a plan to integrate electronic processing threatens attempts to modernize data processing operations.

Open Recommendations to Congress

Recommendation: To enable Customs to undertake an objective review and realignment of its current structure, Congress should remove those legislative restrictions that prohibit Customs from planning changes to the current field structure.
Status: Action not yet initiated. Appropriations language continues to prohibit Customs from planning, implementing, or administering any changes in its field structure.

Open Recommendations to Agencies

Recommendation: The Secretary of the Treasury should direct the Commissioner of Customs to reassess Customs' trade enforcement activities and develop measurable objectives for Customs' trade enforcement mission.
Status: Action not yet initiated.

Recommendation: As part of an overall strategy to achieve its trade enforcement objectives, the Commissioner should identify and set priorities for areas of noncompliance with the trade laws. Analysis of the results of its own enforcement efforts should be an integral part of this risk assessment process.
Status: Action not yet initiated.

Recommendation: To improve Customs' ability to analyze the results of its trade enforcement efforts, the Commissioner of Customs should improve Customs' means of assessing the significance of the cargo violations it detects, including an evaluation of the usefulness of the current violation categories.
Status: Action not yet initiated.

Recommendation: To improve Customs' ability to analyze the results of its trade enforcement efforts, the Commissioner of Customs should develop the capability within the Entry Summary Selectivity System for analyzing results of classification and value reviews and use this analysis to gauge the effectiveness of these reviews, reassess its high-risk priority areas, and revise its enforcement strategies.
Status: Action not yet initiated.

Recommendation: To improve Customs' ability to analyze the results of its trade

enforcement efforts, the Commissioner of Customs should test compliance with the laws Customs enforces using accepted statistical techniques and redirect any freed-up resources toward testing compliance in areas of highest risk.
Status: Action not yet initiated.

Recommendation: To improve Customs' ability to analyze the results of its trade enforcement efforts, the Commissioner of Customs should implement a consistent national program to assure the quality of entry summary reviews.
Status: Action not yet initiated.

Recommendation: To improve Customs' ability to analyze the results of its trade enforcement efforts, the Commissioner of Customs should involve import specialists and inspectors in analyzing problems with trade enforcement processes.
Status: Action not yet initiated.

Recommendation: To improve Customs' ability to analyze the results of its trade enforcement efforts, the Commissioner of Customs should expedite the improvement of fines, penalties, and forfeitures information, as part of the development of an integrated accounts receivable system, to improve oversight of Customs' collection activities.
Status: Action not yet initiated.

Recommendation: To improve Customs' ability to analyze the results of its trade enforcement efforts, the Commissioner of Customs should improve the process for identifying antidumping and countervailing (AD/CV) duty entries that can be liquidated and institute controls to ensure that AD/CV duty entries that can be, are liquidated within 90 days.
Status: Action not yet initiated.

Recommendation: To improve Customs' ability to analyze the results of its trade enforcement efforts, the Commissioner of Customs should, in response to Customs' own findings, develop comprehensive information systems to oversee agencywide commercial fraud enforcement efforts.
Status: Action not yet initiated.

Recommendation: The Secretary of the Treasury and the Commissioner of Customs should work together to develop a strategic management framework that integrates planning, budgeting, performance monitoring, and other essential functions for directing and controlling operations.
Addressee: Department of the Treasury
Status: Action not yet initiated.
Addressee: United States Customs Service
Status: Action in process. Customs has formed task forces to address critical problems and formulated plans to improve its planning, information resources, and performance measurement processes. It has initiated intensive efforts to re-evaluate how it targets its trade enforcement efforts and formulates a trade enforcement strategy.

Recommendation: In developing a strategic management framework, the Commissioner of Customs should reassess the 5-year plan with a view toward establishing measurable objectives and setting mission priorities. An important part of this effort will be defining effective trade enforcement and developing a viable enforcement strategy.
Status: Action in process. Customs has formed task forces to address critical problems and formulated plans to improve its planning, information resources, and performance measurement processes. It has initiated intensive efforts to re-evaluate how it targets its trade enforcement efforts and formulates a trade enforcement strategy.

Recommendation: In developing a strategic management framework, the Commissioner of Customs should ensure that current efforts to develop performance measures are integrated with the 5-year plan and receive the necessary automated systems support. Measures of both efficiency and effectiveness should be developed that permit the assessment of agencywide performance.
Status: Action in process. Customs has formed task forces to address critical problems and formulated plans to improve its planning, information resources, and performance measurement processes. It has initiated intensive efforts to re-evaluate how it targets its trade enforcement efforts and formulates a trade enforcement strategy.

Recommendation: The Commissioner of Customs should provide the top management commitment to effectively manage Customs' information resources by revising the long-range information management strategic plan so that it communicates a clear and measurable trade enforcement objective, describes how various programs will support the mission objective, relates information development strategies to program objectives, and establishes project priorities.
Status: Action not yet initiated.

Recommendation: The Commissioner of Customs should provide the top management commitment to effectively manage Customs' information resources by exerting leadership in ensuring that Customs' information needs are defined and an architecture is developed to guide Customs in creating efficient and effective information management systems.
Status: Action not yet initiated.

Recommendation: The Commissioner of Customs should provide the top management commitment to effectively manage Customs' information resources

by ensuring that Customs adheres to federal systems development guidelines.
Status: Action not yet initiated.

Recommendation: The Commissioner of Customs should provide the top management commitment to effectively manage Customs' information resources by emphasizing the importance of information resources management reviews as a means of testing the adequacy of information management plans and systems development and implementation practices.
Status: Action not yet initiated.

Recommendation: In addition to continuing to address the recommendations of the Blue Ribbon Panel, the Treasury Inspector General, and the internal study of the Office of Human Resources (OHR), the Commissioner of Customs should develop a central capability for leading an agencywide human resource management program.
Status: Action not yet initiated.

Recommendation: In addition to continuing to address the recommendations of the Blue Ribbon Panel, the Treasury Inspector General, and the internal study of OHR, the Commissioner of Customs should institute a human resource management program that identifies agencywide work force issues affecting accomplishment of Customs' mission, establishes measurable goals, develops implementation plans, and monitors and evaluates progress toward achieving these goals.
Status: Action not yet initiated.

Recommendation: In addition to continuing to address the recommendations of the Blue Ribbon Panel, the Treasury Inspector General, and the internal study of OHR, the Commissioner of Customs should develop central control over training budgets to account for all training programs, course expenditures, reporting, and attendance.
Status: Action not yet initiated.

Recommendation: In addition to continuing to address the recommendations of the Blue Ribbon Panel, the Treasury Inspector General, and the internal study of OHR, the Commissioner of Customs should develop empirically based staff allocation models that more closely correlate resources with work load.
Status: Action not yet initiated.

Recommendation: In addition to continuing to address the recommendations of the Blue Ribbon Panel, the Treasury Inspector General, and the internal study of OHR, the Commissioner of Customs should measure and evaluate the extent of staff changes and their impact on the organization.
Status: Action not yet initiated.

Recommendation: In addition to continuing to address the recommendations of the Blue Ribbon Panel, the Treasury Inspector General, and the internal study of OHR, the Commissioner of Customs should evaluate the quality of Customs' training program and staff training needs from an agencywide perspective.
Status: Action not yet initiated.

Recommendation: To combine national perspective with mission responsibility, Customs should consider organizing headquarters offices according to broadly defined mission components and vesting the top officials in these offices with the line authority over field operations.
Status: Action not yet initiated. Customs opted not to aggressively pursue organizational alternatives because of: (1) prohibitive language in appropriations legislation against changes in its field structure; (2) an intent to implement improved management processes; and (3) concern about the disruptive nature of possible radical organizational alternatives.

Recommendation: To provide better support to the Commissioner of Customs in planning, management analysis, resource management, and external relations, Customs should consider the consolidation of these functions into an Office of Management, able to create coordinated solutions to the agency's long-term needs.
Status: Action not yet initiated. Customs opted not to aggressively pursue organizational alternatives because of: (1) prohibitive language in appropriations legislation against changes in its field structure; (2) an intent to implement improved management processes; and (3) concern about the disruptive nature of possible radical organizational alternatives.

Recommendation: Any Customs reorganization should be based on a clearly communicated statement of Customs' mission and a translation of this mission into goals developed from a thorough, analytical assessment of the current international trade environment.
Status: Action not yet initiated. Customs opted not to aggressively pursue organizational alternatives because of: (1) prohibitive language in appropriations legislation against changes in its field structure; (2) an intent to implement improved management processes; and (3) concern about the disruptive nature of possible radical organizational alternatives.

Customs Service: 1911 Act Governing Overtime Is Outdated

GGD-91-96, 06/14/91 GAO Contact: Harold Valentine, (202)566-0026

Background

Pursuant to a congressional request, GAO examined the U.S. Customs Service's use of inspectional overtime.

Findings

GAO found that: (1) Customs did not comply with federal regulations and its own procedures governing the use and payment of overtime for inspection services; (2) internal control weaknesses at five ports reviewed resulted in errors in work ticket preparation and certification, and in data entry in the overtime system; (3) local Customs policies and procedures for implementing overtime varied widely; (4) some inspectors scheduled and approved their own overtime, violating basic internal control requirements to discourage abuse and fraudulent activity; (5) Customs identified 184 apparent duplicates out of 790,767 work tickets processed in fiscal year (FY) 1989, resulting in about $18,500 in overpayments; (6) overtime pay for Customs inspectors increased from $56.8 million in FY 1985 to $102.8 million in FY 1990; (7) Customs focused on ensuring that inspectors did not exceed the $25,000 annual cap, rather than efficiently managing individual overtime assignments; (8) Customs management adopted such inefficient overtime practices as inconsistently adjusting shifts, using staggered hours to schedule work, using callbacks inefficiently, overstaffing on Sundays and holidays, and using incorrect rates for assignments lasting less than 1 hour; (9) Customs could save $22 million annually if it extended the regular work-day schedule by 2 hours; and (10) the 1911 Act establishing overtime provisions hindered efficient overtime management, since the special payments provided were premised on conditions that no longer existed.

Open Recommendations to Congress

Recommendation: Congress should reevaluate the basis for computing premium pay for Customs inspectors and make such revisions in the 1911 Act governing overtime as are necessary to ensure that hours paid bear a more direct relationship to hours worked.
Status: Action in process. The House Ways and Means Oversight Subcommittee reported to the full Ways and Means Committee, strongly recommending legislation based on the GAO report and related testimony. H.R. 3837 was introduced on November 21, 1991, to reform Customs overtime pay practices and to improve other government programs. As of late 1992, the bill was pending in the Senate Finance Committee. Two of the bills related to Customs overtime, H.R. 4023 and H.R. 4271, were introduced and are pending in the House Ways and Means and House Post Office committees.

Open Recommendations to Agencies

Recommendation: The Secretary of the Treasury should direct the Commissioner of Customs to improve internal controls over the administration of overtime by reviewing procedures at ports, districts, and regions and the National Finance Center to ensure they comply with Customs directives and internal controls standards.
Status: Action in process. Customs implemented several internal control procedures to monitor the use of overtime, including quarterly reports and meeting between field and headquarters staffs and periodic audits of ports. At least 30 ports have been reviewed to date. This is an ongoing process.

Recommendation: The Secretary of the Treasury should direct the Commissioner of Customs to improve internal controls over the administration of overtime by requiring corrective action for, and routine followup on, the problems surfaced in peer review reports, and that the reports be distributed to headquarters as well as field management levels for appropriate action.
Status: Action in process. Customs' quarterly reports and meetings and audits are designed to surface problems for management action at the field and headquarters level. This is an ongoing process.

Recommendation: The Secretary of the Treasury should direct the Commissioner of Customs to, as a minimum, more efficiently manage inspectional overtime by aggressively employing such techniques as shifts and staggered work hours to cover more of the work load within regular work hours.
Status: Action in process. To determine if managers are minimizing overtime usage, Customs' quarterly reports match staffing alignments to work load for management review. Audits of the

reports will be done periodically, supplemented with peer reviews at ports. This is an ongoing process.

Recommendation: The Secretary of the Treasury should direct the Commissioner of Customs to, as a minimum, more efficiently manage inspectional overtime by reimbursing overtime using the Federal Employees' Pay Act (FEPA) rates when assignments are continuations of assignments begun during regular hours and last less than 1 overtime hour.

Status: Action in process. Customs drafted an inspection compensation package for Treasury's review that proposes eliminating FEPA pay rates. Use of 1-hour assignments would be monitored by supervisors and reported in the quarterly reports. Treasury has not acted as of late 1992.

Recommendation: The Secretary of the Treasury should direct the Commissioner of Customs to, as a minimum, more efficiently manage inspectional overtime by developing procedures that better ensure the most efficient use of callback assignments and that better match Sunday and holiday staffing to anticipated work load.
Status: Action in process. The quarterly reports show the number and cost of callback assignments, as well as Sunday and holiday staffing matched to work load. Supervisors are to monitor overtime usage and justify patterns in quarterly reports and reviews. This is an ongoing process.

Defense Procurement Fraud: Justice's Overall Management Can Be Enhanced

GGD-88-96, 06/29/88 GAO Contact: Harold Valentine, (202)566-0026

Background

Pursuant to a congressional request, GAO examined the Department of Justice's (DOJ) overall management of its defense procurement fraud investigations.

Findings

GAO found that DOJ: (1) lacked complete and timely information about case referrals and case status, since investigating agencies and DOJ attorneys frequently failed to report such data to its Fraud and Corruption Tracking (FACT) System; (2) did not gather information about the number of attorneys involved in defense procurement fraud investigations and prosecutions; (3) stated that it needed more staff for such investigations and prosecutions but lacked a case-weighting system that could help it assess and justify additional resource requirements; and (4) lacked written management plans outlining its current and future efforts in this area. GAO also found that: (1) turnover among attorneys and support staff had an adverse impact on investigations; (2) DOJ provided adequate, timely guidance to investigating attorneys on an as-needed basis; (3) DOJ case monitoring procedures varied according to each case's importance and sensitivity; (4) DOJ did not maintain written records of staff assignments or time commitments to specific cases; and (5) attorneys did not develop general or specific written investigation plans.

Open Recommendations to Agencies

Recommendation: The Attorney General should develop a means for determining the amount of attorney resources being spent on defense procurement fraud and pursue the development of a case-weighting system.
Status: Action in process. The Criminal Division can now track time spent on defense procurement issues. The Executive Office for U.S. Attorneys is developing a case-weighting system.

Drug Control: Difficulties in Denying Federal Benefits to Convicted Drug Offenders

GGD-92-56, 04/21/92 GAO Contact: Harold Valentine, (202)566-0026

Background

Pursuant to a congressional request, GAO reviewed the: (1) implementation of Department of Justice guidelines that allow federal and state court judges discretion in imposing sentences to make convicted drug offenders ineligible to receive certain federal benefits; (2) impact that benefit denial has had on drug offenders; and (3) possible effects of making benefit denial a mandatory sanction on conviction of a drug offense.

Findings

GAO found that: (1) during the first 9 months that Justice guidelines were in effect, less than 1 percent of all drug offenders convicted in federal and state courts were given a sentence that included federal benefit ineligibility; (2) to increase federal and state court use of the discretionary sentencing authority, Justice funded demonstration grants and coordinated with other federal agencies to establish procedures for denying benefits and notifying state judicial officers on how to use the procedures; (3) federal law enforcement officials believe that the use of the sentencing authority by federal courts had little or no impact on most drug offenders sentenced because most convicted drug offenders were not receiving any of the federal benefits subject to denial, were believed to be traffickers and distributors receiving mandatory prison sentences much harsher than being denied access to federal benefits, and were serving their incarceration and benefit ineligibility sentences concurrently; (4) although there were few data available regarding the characteristics of the offenders and whether or not they were receiving federal benefits, drug offenders sentenced to benefit ineligibility resembled the characteristics of the universe of drug offenders and were more likely to be repeat offenders; and (5) it is uncertain whether the limited results that could be realized by proposals to eliminate judicial discretion in applying the sanction would be worth the costs. GAO also noted that it does not expect to see widespread withholding of federal benefits from drug offenders, since: (1) judges and criminal justice officials do not believe that the sentence would have much impact on many of the offenders; (2) many courts exclude first-time offenders from benefit denial; and (3) federal benefit administration policies and practices preclude the interruption or termination of benefits.

Open Recommendations to Congress

Recommendation: In deliberating on whether to eliminate court discretion in making convicted drug offenders ineligible to receive federal benefits, Congress needs to consider if the benefits that may be achieved would be worth the burden placed on the courts and administrative agencies.
Status: Action not yet initiated. The report is being held by the Select Committee on Narcotics, pending introduction of amendments regarding benefit denial provisions.

Drug Enforcement: Improving Management of Assistance to High Intensity Drug Trafficking Areas

T-GGD-91-53, 07/25/91 GAO Contact: Harold Valentine, (202)566-0026

Background

GAO reviewed the Office of National Drug Control Policy's (ONDCP) administration of federal assistance to localities with severe drug trafficking problems, focusing on: (1) the extent to which decisions on how best to spend High Intensity Drug Trafficking Areas (HIDTA) funds were based on collaboration among federal, state, and local law enforcement agencies; (2) how the $25 million in fiscal year 1990 HIDTA funds were actually spent; (3) the analytical base ONDCP established

for assessing the effectiveness of that spending, as the Anti-Drug Abuse Act of 1988 required; and (4) how ONDCP plans will affect the continuation of HIDTA funding and the implications these plans may have on HIDTA efforts. GAO noted that: (1) despite calling for active involvement of state and local law enforcement agencies in assessing the needs of each HIDTA locality and developing plans on how best to spend HIDTA funds, ONDCP guidelines were not sufficient to ensure that these agencies were fully integrated into the local HIDTA planning processes; (2) due to the late receipt of funds, agencies only spent $1.5 million of the $25 million appropriated on drug control operations, spending the rest on investigative and office equipment and moving additional agents to HIDTA localities; (3) ONDCP has not established a foundation for assessing HIDTA performance; and (4) ONDCP wished to continue the HIDTA effort through appropriations made directly to federal agencies so that program accountability would be transferred to those agencies.

Open Recommendations to Agencies

Recommendation: As a basis for establishing accountability and assessing program performance, the Director, ONDCP, should reach agreement with the agencies receiving HIDTA funds on the: (1) performance milestones and measurable goals the HIDTA-funded initiatives would be expected to meet; (2) output measures that would be appropriate for evaluating progress and success in achieving those goals and milestones; and (3) way this information is to be reported.
Status: Action in process. ONDCP is developing a capability to assess program performance. However, ONDCP has not yet reached the point where it can make judgments on the progress of HIDTA are making toward eliminating or dealing with the problems that precipitated the funding of anti-drug programs.

Employee Misconduct: Justice Should Clearly Document Investigative Actions

GGD-92-31, 02/07/92 GAO Contact: Harold Valentine, (202)566-0026

Background

Pursuant to a congressional request, GAO reviewed the operations of the Department of Justice's (DOJ) Office of Professional Responsibility (OPR), focusing on the (1) contents of OPR case files and (2) quality of OPR investigations.

Findings

GAO found that: (1) OPR investigates allegations of criminal and ethical misconduct against DOJ employees, including such offenses as drug use, assault, improper disclosure of grand jury information, and improper acceptance of gratuities; (2) of the 411 cases OPR investigated, it substantiated the allegations in 9 percent of the cases, could not substantiate the allegations in 67 percent of the cases, and closed 24 percent of the cases without completing its investigation; (3) half of the 411 cases involved allegations against officials in U.S. Attorneys' offices, 24 percent involved DOJ division employees, and 15 percent involved DOJ component employees; (4) of the 50 cases reviewed that OPR monitored, allegations were substantiated in whole or in part in 9 cases, allegations were not substantiated in 25 cases, and OPR closed 16 cases; (5) since OPR does not require extensive case file documentation, the degree of documentation in OPR case files varies widely; and (6) OPR does not always follow all investigative leads.

Open Recommendations to Agencies

Recommendation: The Attorney General should direct the Counsel, OPR, to establish basic standards for conducting OPR investigations. These standards could be adapted from procedures used by other DOJ units.
Status: Action in process. OPR has developed and internally published standards for conducting investigations.

Recommendation: The Attorney General should direct the Counsel, OPR, to establish standards for case documentation, including requirements for the contents of each case file such as a listing of potential interview subjects in the case, a chronology of actions taken, and a rationale for actions taken or not taken and for decisions reached.
Status: Action in process. OPR has developed and internally published standards for documenting case files. The standards provide that case files must include documentation of all

significant investigative activity of the rationale for the disposition of the case and in substantiated cases of the disciplinary action taken.

Recommendation: The Attorney General should direct the Counsel, OPR, to, as appropriate, review the case files to identify any possible systemic changes that might be needed to DOJ procedures and operations.

Status: Action in process. OPR has developed and internally published standards for reviewing case files for systemic problems. A review of all case files for systemic problems must be conducted at least annually.

Recommendation: The Attorney General should direct the Counsel, OPR, to follow up more consistently on the results of misconduct investigations done by other units and what disciplinary actions, if any, were taken as a result of all misconduct investigations, both those done by OPR attorneys and those done by other units within DOJ. This information should be made part of the files.

Status: Action in process. OPR has developed and internally published standards for documenting case files. The standards require that in substantiated cases, the disciplinary action taken will be included.

Federal Prisons: Revised Design Standards Could Save Expansion Funds

GGD-91-54, 03/14/91 GAO Contact: Harold Valentine, (202)566-0026

Background

Pursuant to a congressional request, GAO determined whether the Bureau of Prisons (BOP) was using reasonable and cost-effective measures of prison system inmate capacity in determining the extent of prison crowding and the need for additional facilities.

Findings

GAO found that: (1) BOP based its determination of rated capacity in existing facilities on a single-bunking standard; (2) the incidence of double-bunking varied widely among the facilities, but BOP used double-bunking extensively; (3) despite operating at 60 percent over rated capacity, BOP had not experienced unmanageable problems; (4) there was no evidence that double-bunking led to more incidents such as escapes or violence; (5) no federal statutes or regulations prohibited double-bunking; (6) while the American Correctional Association (ACA) holds to a single-bunking standard, adherence is not a prerequisite to ACA accreditation provided that other key standards are followed; (7) BOP adopted a double-bunking standard for new medium-security facilities, and has used the new standard in preparing its expansion plans for the fiscal year (FY) 1992 budget; (8) BOP created a task force to review and update the capacity of existing facilities; (9) BOP could save substantial construction and operating costs by using a double-bunking standard to measure the rated capacity of all new and existing facilities; and (10) budgetary savings could be achieved by adopting a double-bunking standard requiring a cell size of less than 90 square feet and extending it to all cells of the prescribed size in a facility.

Open Recommendations to Agencies

Recommendation: The Attorney General should require the Director, BOP, to reassess current and proposed BOP design standards to ensure that its expansion plans and budget requests are premised on the use of standards that provide for double-bunking where feasible and limit single-bunking to those locations where double-bunking is clearly not feasible.

Status: Action in process. BOP is revising its design standard to double-bunk all cells and rooms in low and minimum facilities and increase double-bunking in high security facilities from 0 to 25 percent of the cells and rooms. BOP expects to finalize changes to rated capacity and cell size for new construction by late 1992 and incorporate changes into the fiscal year 1994 budget.

Immigration Control: Immigration Policies Affect INS Detention Efforts

GGD-92-85, 06/25/92 GAO Contact: Harold Valentine, (202)566-0026

Background

Pursuant to a congressional request, GAO reviewed the Immigration and Naturalization Service's (INS) policies and procedures on alien detention.

Findings

GAO found that: (1) about 489,000 aliens were subject to detention between 1988 and 1990, and INS expansion of detention space will not alleviate the shortage of detention space; (2) limited detention space, laws, and alien nationality affect INS detention priorities, although selective detention could lead to unequal treatment; (3) INS institutional hearing and preflight inspection programs can mitigate some of the demand for detention space; (4) the 1990 average detention period per alien was 23 days, giving INS a 99,000 aliens-per-year capacity; (5) INS has released criminal aliens or failed to pursue illegal aliens due to lack of detention space; (6) INS has successfully attempted to implement a national priority system to determine which aliens most require detention; and (7) policy reexamination and greater funds are needed to control the number of aliens being detained.

Open Recommendations to Congress

Recommendation: Congress may wish to address border security and deportation issues in the course of future deliberations on immigration policy, specifically: How secure do we want our borders to be? How aggressive should we be in expelling deportable aliens? How much additional funding are we willing to invest in these efforts?

Status: Action taken not fully responsive. The House Immigration Subcommittee held hearings on Border Patrol staffing and other issues on August 5, 1992.

Open Recommendations to Agencies

Recommendation: Because of the low representation rate for detained aliens, the Attorney General should direct INS and the Executive Office for Immigration Review to determine the reasons aliens are not exercising their right to obtain representation and take appropriate action on any problems identified.

Status: Action not yet initiated. The Justice Department is in the process of preparing a response.

Immigration Management: Strong Leadership and Management Reforms Needed to Address Serious Problems

GGD-91-28, 01/23/91 GAO Contact: Harold Valentine, (202)566-0026

Background

GAO conducted a general management review of the Immigration and Naturalization Service (INS) to assess its overall role and performance and identify ways to meet the challenges it faces while experiencing unprecedented growth and change.

Findings

GAO found that INS management: (1) was constrained by such environmental factors as the diversity of its mission, unpredictable and changing world conditions, negative perceptions of its abilities, and difficulty in coordinating its work with various agencies and outside interest groups; (2) failed to provide effective leadership, resulting in the development of a group of autonomous, segmented programs; (3) failed to address critical strategic issues facing its enforcement mission and did not delineate responsibilities among the various programs, resulting in program overlaps, inconsistent implementation, and ineffective personnel use; (4) failed

to address the increase in convicted aliens and unauthorized aliens in its detention program, resulting in inadequate and understaffed facilities; (5) lacked an overall enforcement strategy to integrate interrelated programs, clearly delineate responsibilities, determine appropriate staff for those responsibilities, and assess detention needs; (6) failed to fully utilize new revenue sources to improve service delivery problems and alleviate substantial delays in adjudication processing; (7) failed to resolve problems involving delays at land border crossings and excessive overtime costs within its inspection program; (8) had a chaotic approach toward budget development and weak controls over revenue and expenditures; and (9) had a decentralized organizational structure that increased geographic fragmentation of program operations. GAO also found that the INS Commissioner, in early 1990, centralized budget control and personnel functions and developed a reorganization proposal, but failed to provide stronger accountability systems or adequately address serious geographic and program fragmentation in its enforcement program.

Open Recommendations to Agencies

Recommendation: To address the overlap and duplication in the enforcement program, the Commissioner, INS, should assess the enforcement mission and determine the appropriate units and personnel needed to carry out the various roles. As a general rule, the Border Patrol should concentrate its efforts at the borders, and Investigations Division agents should be assigned tasks commensurate with their training and grade level.
Status: Action taken not fully responsive. In March 1991, INS completed a cursory assessment of enforcement roles. However, this study did not address what unit and type of personnel should carry out the multi-faceted enforcement program. GAO still believes that INS should carry out a major study that addresses INS multifaceted enforcement mission.

Recommendation: To deal with problems in the detention program, the Attorney General and the Commissioner, INS, should work together to determine the level of funds needed to fill all required detention positions and address the security problems at detention facilities. The Commissioner should take steps to immediately address the dangerous situations at the El Centro and Krome detention facilities. INS should initially attempt to resolve those staffing and security shortages within existing resource constraints. In the long term, the Commissioner should develop a detention plan that not only determines the detention space needed, but also specifically outlines the level of security required for the increasing number of aliens detained. The Commissioner should also ensure that staff requirements, both in terms of number and funds needed, become an integral part of detention planning so that new facilities are not only built, they are also adequately staffed.
Addressee: Department of Justice: Immigration and Naturalization Service
Status: Action taken not fully responsive. Some actions have been taken to increase staff and security at selected detention facilities, INS has not developed a comprehensive plan that specifies how to detain those aliens who are required to be detained.
Addressee: Department of Justice
Status: Action taken not fully responsive. Some actions have been taken to increase staff and security at selected detention facilities, INS has not developed a comprehensive plan that specifies how to detain those aliens who are required to be detained.

Recommendation: To confront the continuing delays in adjudications processing, the Commissioner, INS, should develop a long-term plan to improve processing of applications. Such a plan should include an annual assessment of adjudications work load and resources, and it should provide more resources to district offices that have historically not been able to process applications in a timely manner. This plan should also consider the impact of significant changes to the adjudications program, such as the establishment of the asylum corps and the role of the service centers in increasing productivity. INS leadership must take full advantage of opportunities to improve service through better resource management and effective use of new sources of revenues provided by the examinations fee account.
Status: Action taken not fully responsive. INS is developing a plan to make better use of its service centers to process applications for benefits.

Recommendation: To enhance INS inspections activities, the Commissioner, INS, should develop an inspection workforce plan that better identifies current staffing requirements and charts out actions for future staffing needs. Such a plan should specifically outline steps necessary to address the shortage of staff at land border crossings and the highly inefficient use of overtime. In addition to better workforce planning, the Commissioner should take a number of other actions to address high overtime costs. Specifically, scheduling procedures at all ports of entry should be examined to minimize unneeded overtime. Also, the Commissioner should reexamine the 1931 act that authorizes overtime to see whether legislative revisions are needed to make the law more consistent with today's environment and prudent business practices.

Status: Action not yet initiated. INS has not developed an inspection workforce plan, and has not reexamined the 1931 overtime act.

Recommendation: To strengthen the INS budget development process and controls over revenue and expenditures, the Attorney General, in consultation with the Director, Office of Management and Budget (OMB), should establish a group of top experts to work with the INS Commissioner on how best to design and implement an effective financial management system by the end of fiscal year 1991. Those experts should be from both other federal agencies and private organizations. Specifically, the financial management system must comply with applicable accounting principles, standards, and requirements and internal control standards and such policies and requirements as may be prescribed by the OMB Director.
Status: Action taken not fully responsive. INS has appointed a top management official to oversee finance. Further, INS is implementing the DOJ financial management information system. INS did not, however, establish a group of top experts to assist in designing an effective financial management system.

Recommendation: In concert with the implementation of a financial management system, INS should put in place an integrated budget formulation process that provides more stability, is based on priorities established in the planning process, and allocates resources on the basis of work load.
Status: Action taken not fully responsive. INS established a resource management branch to develop budget priorities and to aid in resource allocation within programs, but more needs to be done to assess overall priorities among INS programs.

Recommendation: The Commissioner, INS, should continue to take steps to increase headquarters' role in program resource and policy decisions. However, before a revised organizational structure is adopted, the Commissioner should develop an enforcement strategy. Once specific roles and responsibilities of the various enforcement organizations are determined, the Commissioner should develop an organization to carry out those responsibilities. To this end, the Commissioner should consider consolidating all field enforcement functions, including Border Patrol and district enforcement organizations, under a revised field structure that would centralize all INS enforcement functions under a single official within a geographic area.
Status: Action not yet initiated. INS has not revised its basic field structure. Although there is recognition among top INS officials that such a reorganization is needed, they do not believe such a drastic change at this time would be wise. GAO continues to believe that a basic problem affecting INS cohesion is the bifurcated field structure.

Recommendation: The Commissioner, INS, should strengthen planning and accountability systems so that all managers are working toward the same goals and can be held accountable for organizational performance.
Status: Action taken not fully responsive. INS has hired a contractor to begin to develop agencywide planning in a total quality management (TQM) context. This is the first step in identifying organizational goals and priorities.

Recommendation: The financial management system, as designed by the Attorney General, should provide for complete, reliable, consistent, and timely information that is prepared on a uniform basis and is responsive to the financial information needs of agency management.
Status: Action in process. The DOJ financial management information system is being implemented.

Recommendation: The financial management system, as designed by the Attorney General, should provide for the development and reporting of cost information.
Status: Action in process. The DOJ financial management information system is being implemented.

Recommendation: The financial management system, as designed by the Attorney General, should provide for the integration of accounting and budgeting information.
Status: Action in process. The DOJ financial management information system is being implemented.

Recommendation: The financial management system, as designed by the Attorney General, should provide for controls to ensure that all fees are being collected, deposits of funds are timely and adequately supervised, fee estimates are more accurate, and fees are used for the appropriate purposes.
Status: Action taken not fully responsive. INS has taken some actions to strengthen fee management, including issuing regulations to discourage the mailing of cash. However, INS still does not have a system to compare applications received with monetary receipts. In addition, in mid-1992, an independent private accounting firm raised continuing concerns over INS efforts to control the receipt and expenditure of fees.

Recommendation: The Commissioner, INS, with input from DOJ, Congress, and immigration interest groups, should clearly set priorities within the framework of the overall INS mission.

Involvement of all those parties is critical, not only because of the additional perspective each brings to the process, but because with their involvement, they will be more committed to the priorities. Once priorities are established, the Commissioner should improve INS operational planning by: (1) developing program and unit operational plans based on agencywide priorities that adequately consider program interrelationships; (2) coordinating and integrating all individual program and administrative function planning; and (3) designing a multiyear staff development program to ensure that appropriate people are properly trained and developed to manage INS and carry out its mission.

Status: Action in process. INS has hired a contractor to begin to develop agencywide planning in a TQM context. This is the first step in identifying organizational goals and priorities.

Recommendation: The Commissioner, INS, should improve communication by: (1) clearly communicating priorities and goals so that program and unit managers can develop action plans that support and are integrated with overall INS priorities; and (2) involving more managers in policy development decisions.

Status: Action not yet initiated. INS has begun a planning process, but has not yet developed INS priorities. This process needs to be further developed before communication of the priorities can occur.

Recommendation: The Commissioner, INS, should establish systems to foster accountability. Most critical to this process is the development of accurate, meaningful, and timely management information.

Status: Action in process. INS has taken some steps to improve management information.

Immigration Reform: Employer Sanctions and the Question of Discrimination

GGD-90-62, 03/29/90 GAO Contact: Harold Valentine, (202)566-0026

Background

Pursuant to a legislative requirement, GAO reviewed implementation and enforcement of Immigration Reform and Control Act of 1986 (IRCA) provisions regarding sanctions against employers who knowingly hire unauthorized workers, focusing on: (1) the act's implementation; (2) whether the act caused a widespread pattern of discrimination against U.S. citizens or other eligible workers; and (3) whether the act caused an unnecessary burden on employers.

Findings

GAO found that: (1) the law reduced illegal immigration and did not pose an unnecessary burden on employers; (2) federal agencies generally carried out the law; and (3) the law had generally not been used as a vehicle to file frivolous complaints against employers. GAO also found that: (1) it was difficult to determine whether discrimination was a direct result of IRCA; (2) 65 percent of employers reported that they complied with IRCA; (3) persons of Hispanic and Asian origin suffered higher levels of discrimination; (4) because of the law, about 10 percent of employers began one or more discriminatory practices; (5) 78 percent of employers wanted simpler or better employee verification systems, and more employers that reported discriminatory practices desired such changes than those that did not report discrimination; and (6) about 9 percent of employers said that they only hired U.S.-born persons or did not hire persons with temporary work eligibility documents.

Open Recommendations to Congress

Recommendation: Congress may wish to consider: (1) leaving the sanctions and antidiscrimination provisions of the law as they are for the present time; (2) repealing those provisions; or (3) leaving the current provisions in place and enacting legislation to amend the IRCA verification system to reduce the extent of discrimination resulting from IRCA.

Status: Action taken not fully responsive.

Recommendation: Should Congress decide to retain sanctions and improve the current verification system, it should keep in mind the three principles of: (1) reducing the number of work eligibility documents; (2) making the documents more counterfeit-resistant and less

vulnerable to being used fraudulently; and (3) applying any reduced work eligibility documents to all members of the workforce. Congress could then defer further consideration of repealing the sanctions and antidiscrimination provisions of IRCA until a simpler and more reliable verification system has been in place for sufficient time to evaluate its effectiveness.

Status: Action in process.

Congressional Action: Congress made some changes to IRCA through the enactment of the Immigration Act of 1990. It is not known if any further action is planned.

Immigration Reform: Verifying the Status of Aliens Applying for Federal Benefits

HRD-88-7, 10/01/87 GAO Contact: Joseph F. Delfico, (202)512-7215

Background

Pursuant to a legislative requirement, GAO reviewed the problems states encountered in verifying with the Immigration and Naturalization Service (INS) the eligibility of alien applicants for various federal aid programs.

Findings

GAO found that: (1) four of the six states it reviewed estimated costs and savings of about $127,000 and $3.1 million, respectively, in unemployment compensation as a result of alien verification pilot projects; (2) in 1983, California realized over $19 million in savings before it abandoned its verification program as a result of a lawsuit; (3) New York realized about $52,000 in savings but included erroneous payments; (4) only Colorado verified the eligibility of alien applicants for the Medicaid, Food Stamp, and Aid to Families with Dependent Children (AFDC) programs, but state officials did not favor continuance of the pilot project because they believed that savings were small and few aliens sought benefits; (5) the six states it reviewed realized savings of about $579,000 in education assistance programs; (6) there was no alien verification for housing programs in the six states, since federal law and the courts prohibited denial of assistance to aliens; and (7) the federal and state governments do not collect data on alien program applicants and verification costs, making savings estimates difficult and unprojectable.

Open Recommendations to Agencies

Recommendation: The Secretaries of Agriculture, Education, Health and Human Services, Housing and Urban Development, and Labor should begin developing criteria and methodologies for granting waivers and ensure that states and other administering agencies begin developing, through such means as pilot tests, empirical performance data related to Immigration Reform and Control Act (IRCA) verification procedures for use in deciding waivers.

Addressee: Department of Agriculture

Status: Action in process. The Food and Nutrition Service (FNS) completed a study of the cost-effectiveness of IRCA verification procedures for the Food Stamp Program and concluded that IRCA procedures did not appear cost-effective. Interim regulations, originally published in October 1988, are being revised to incorporate new waiver procedures.

Addressee: Department of Education

Status: Action in process. Final rules, signed on January 14, 1992, were pending lifting of the President's moratorium on new regulations. In July 1992, the rules were revised to avoid conflict with the Higher Education Act. New rules are expected to be cleared by the Department of Education in late 1992.

Addressee: Department of Health and Human Services

Status: Action in process. Because of difficulty getting regulations cleared, The Department of Health and Human Services (HHS) has opted for legislative changes. HHS is drafting a proposal that will go to OMB for approval. The date the proposal will go to OMB is unknown.

Addressee: Department of Housing and Urban Development

Status: Action in process. The Department of Housing and Urban Development (HUD) sees no reasonable basis to grant waivers and believes that the telephone access method would be cost-effective even for the smallest administering entities. Proposed rules were issued in October 1988. Comments are being incorporated into final rules. Issuance date of final rules is unknown.

Recommendation: The Secretaries of Agriculture, Education, Health and Human Services, Housing and Urban

Development, and Labor should increase efforts to provide guidance to administering entities on IRCA requirements, the criteria and procedures for granting waivers, and the types of verification costs that will be reimbursable.
Addressee: Department of Agriculture
Status: Action in process. The Department of Agriculture (USDA) issued an interim rule on implementation requirements and reimbursable verification costs on October 7, 1988. These interim rules are being revised to incorporate new waiver procedures.
Addressee: Department of Education
Status: Action in process. Education waived IRCA requirements but developed regulations for an alternative verification system. Final regulations, signed in January 1992, were pending lifting of the President's moratorium on new regulations. In July 1992, the rules were revised to avoid conflict with the Higher Education Act. New rules are expected to be cleared by Education in late 1992.
Addressee: Department of Health and Human Services
Status: Action in process. Because of difficulty getting regulations cleared, HHS has opted for legislative changes. HHS is drafting a proposal that will go to OMB for approval. The date of proposal going to OMB is unknown.
Addressee: Department of Housing and Urban Development
Status: Action in process. On October 19, 1988, HUD issued proposed rules for administering entities on the IRCA verification requirements. Comments are being incorporated into the final rules. Issuance date of final rule is unknown.

Recommendation: The Secretaries of Agriculture, Education, Health and Human Services, Housing and Urban Development, and Labor should develop and implement plans for capturing data on numbers of alien applicants, savings, and costs of verification with INS and for monitoring the system to ensure that administering entities use the most effective and economical verification means.
Addressee: Department of Agriculture
Status: Action in process. The USDA interim rule guiding state food stamp agencies to implement IRCA verification procedures before October 1, 1988 requires them to submit for approval a state plan and budget projection statement that provides data on the numbers of alien applicants, expected savings, and verification costs. Interim rules are being revised.
Addressee: Department of Housing and Urban Development
Status: Action in process. HUD believes that existing data collection systems are sufficient for monitoring purposes. Public housing authorities chose the most effective methods of verification. Final rules currently being developed may change some data collection requirements.

Information Management: Immigration and Naturalization Service Lacks Ready Access to Essential Data

IMTEC-90-75, 09/27/90 GAO Contact: Jack L. Brock, (202)512-6406

Background

GAO assessed how effectively the Immigration and Naturalization Service (INS) managed its information resources to support its mission, focusing on information needed by headquarters and field officials to adequately carry out their missions.

Findings

GAO found that: (1) INS managers and field officials did not have adequate, reliable, and timely information to effectively carry out its mission; (2) INS information resources management (IRM) problems included incomplete and inaccurate program and management data, a loose collection of automated information systems, and ad hoc, labor-intensive, manual systems that were inaccessible; (3) individual office autonomy resulted in regional and central offices developing redundant systems; (4) INS lacked information needed to effectively deal with criminal aliens, process applications, and account for or collect fees, which increased its risk of admitting illegal aliens and granting benefits to ineligible aliens; (5) INS could not collect millions of dollars in breached surety bonds and other penalties; (6) the INS IRM plan offered conceptually sound goals but provided little direction on how to meet them; (7) INS did not implement policies to promote information sharing and standardized system development; and (8) INS took steps to correct information problems by enhancing systems' capabilities and improving its IRM planning process.

Open Recommendations to Agencies

Recommendation: The Attorney General should direct the Commissioner, INS, to take a leadership role in defining INS information needs and developing an architecture that will provide sufficient guidance in creating an efficient and effective IRM environment. This would include revising the INS long-range IRM plan and its corresponding priorities and should: (1) be directed by a full-time project manager who will ensure a joint and coordinated effort among headquarters and field IRM officials and program managers; (2) identify existing and planned information systems that have redundant information; and (3) ensure top management commitment and resources needed to implement this long-term effort.
Status: Action in process. The Attorney General appointed a task force to work with INS to reform IRM and some progress has been made. INS initiated an information architecture study, which it issued in October 1991, and subsequently issued an Automated Information System Plan. INS reports that it has begun to more fully analyze information requirements for programs involving enforcement and employee sanction cases.

Recommendation: The Attorney General should strengthen the Department of Justice's IRM review program and direct the Commissioner, INS, to follow the Attorney General's lead in broadening the focus and frequency of IRM reviews. An aggressive review effort by Justice and INS will help ensure that INS creates a fully integrated information systems environment.
Status: Action in process. Justice has begun to strengthen its IRM Program by establishing a department-level IRM office headed by a deputy assistant attorney general. The Department plans to develop a comprehensive set of IRM oversight policies and guidelines and ensure that components comply with them.

Information Resources: Problems Persist in Justice's ADP Management and Operations

IMTEC-91-4, 11/06/90 GAO Contact: Howard G. Rhile, Jr., (202)512-6418

Background

Pursuant to a congressional request, GAO reviewed the Department of Justice's (DOJ) automatic data processing (ADP) management and operation capabilities.

Findings

GAO found that: (1) problems affecting the overall management of DOJ information technology resources included DOJ components' development of separate systems, incomplete and unreliable data, and lack of an overall ADP and case management plan; (2) DOJ did not adequately respond to previous GAO recommendations to develop uniform, accurate, and complete case management information; (3) DOJ lacked the resources to adequately monitor its ADP contracts and properly conduct its oversight responsibilities; (4) DOJ structured its central information resources management (IRM) office in accordance with applicable laws; and (5) the DOJ senior IRM official did not have clear authority to direct component organizations to implement departmental IRM decisions.

Open Recommendations to Agencies

Recommendation: To strengthen the management of information resources within DOJ, the Attorney General should require that DOJ case management systems have uniform, accurate, and complete information on cases and require DOJ to develop an IRM plan.
Status: Action in process. DOJ is developing a standard case management system for departmentwide use. Unnecessary data in existing U.S. Attorneys' systems, 90 percent of DOJ case management data, has been purged. DOJ has issued a strategic IRM plan.

Recommendation: To strengthen the management of information resources within DOJ, the Attorney General should clarify the senior IRM official's authority in implementing departmental IRM decisions.
Status: Action taken not fully responsive. On June 20, 1991, the Attorney General issued a memo on the senior IRM official's role. GAO does not believe that the clarification is adequate. It is unclear whether Justice plans any further action.

Justice Automation: Tighter Computer Security Needed

IMTEC-90-69, 07/30/90 GAO Contact: Howard G. Rhile, Jr., (202)512-6418

Background

Pursuant to a congressional request, GAO reviewed the Department of Justice's (DOJ) computer security program, focusing on compliance with the Computer Security Act of 1987 and other applicable laws and regulations.

Findings

GAO found that: (1) DOJ computer security programs had many weaknesses that posed significant risks to the integrity of its computer systems and sensitive information within its organizations; (2) security program weaknesses included security deficiencies, unprepared or untested contingency plans, and inadequate security training; (3) although DOJ moved its main data center operations from an older facility to improve computer operations security, the new center still had several material security weaknesses that could adversely affect its operations and pose significant risks to litigating organizations' data; and (4) main data center weaknesses included inadequate physical security, inadequate contingency planning and risk assessment, computer operations weaknesses, long-standing security weaknesses, and inadequate oversight.

Open Recommendations to Agencies

Recommendation: The Attorney General should immediately correct the security weaknesses described in this report; specifically, ensure that all litigating organizations prepare and test contingency plans, perform thorough risk analyses, correct the problems identified, and establish mandatory computer security training programs.
Status: Action in process. Contingency plans have been prepared for litigating organizations; however, all of the plans have not been tested. Risk analyses have been completed for all litigating organizations and problems identified have been addressed. In May 1991, DOJ made computer security training mandatory; 95 percent of employees requiring computer security training have received it.

Recommendation: The Attorney General should immediately initiate steps at the main data center to ensure that: (1) a contingency plan is completed, and identified physical and computer operations weaknesses are corrected; and (2) a full-scope risk assessment of overall physical, system, and telecommunications security is conducted, and any weaknesses found are corrected.
Status: Action in process. Estimated completion date: 06/93. The backup and disaster recovery plan for the main data center was completed in September 1991. Data center security upgrades were completed in September 1991. Contingency backup is being developed. Implementation is expected by the middle of 1993.

Prison Alternatives: Crowded Federal Prisons Can Transfer More Inmates to Halfway Houses

GGD-92-5, 11/14/91 GAO Contact: Harold Valentine, (202)566-0026

Background

Pursuant to a congressional request, GAO reviewed the Bureau of Prisons' (BOP) halfway house program, focusing on: (1) BOP use of halfway houses; (2) the criteria used to place inmates in halfway houses; and (3) whether halfway houses are a suitable alternative to prison for certain offenders.

Findings

GAO found that: (1) BOP is not making full use of contracted halfway houses; (2) monthly occupancy rates at halfway houses averaged 73 percent, while the federal prison system reported 150 percent capacity; (3) inmates who were placed in halfway houses spent about 29 percent fewer days in the halfway houses than BOP policy anticipated; (4) the halfway houses reviewed appeared to

offer a suitable alternative to prison; (5) at the halfway houses reviewed, 83 percent of the inmates had found employment in the communities where they expected to live upon release; and (6) none of the halfway houses created problems for the community. GAO also found that reasons for the shortage of halfway houses placements included: (1) different interpretations of BOP national policy by BOP officials at the prisons where placement decisions are made; (2) varying methods used by BOP officials to implement the policy; (3) BOP delays in starting the placement process; and (4) BOP policy that permits eligible inmates to refuse halfway house placements.

Open Recommendations to Agencies

Recommendation: The Attorney General should require the Director, BOP, to clarify its national policy on halfway house placements by providing better definitions of vague criteria, such as "history of violence" and "use of a weapon" that are used in making placement decisions.
Status: Action in process. The BOP task force reviewing inmate pre-release planning will present recommendations to BOP management by late 1992. BOP will act on GAO recommendations after reviewing and analyzing the task force's recommendations.

Recommendation: The Attorney General should require the Director, BOP, to ensure that suitable inmates are identified for the halfway house program by adapting procedures that have proven successful at prisons with high referral rates, such as holding discussions with inmates and staff on program benefits, requiring that denials be justified in writing, and reviewing denials and approvals of halfway house placements.
Status: Action in process. The BOP Task Force reviewing pre-release planning is scheduled to make its recommendations to BOP management in late 1992. The task force will address procedures for identifying inmates for the halfway house program.

Recommendation: The Attorney General should require the Director, BOP, to ensure that wardens start the placement process in a timely manner, in accordance with the BOP 9-month policy, so that inmates receive the full benefit of halfway house placement.
Status: Action in process. The BOP Task Force reviewing pre-release planning is scheduled to brief BOP management in late 1992. The task force recommendations on placement issues include referral procedures.

Recommendation: The Attorney General should require the Director, BOP, to issue policy guidelines defining the circumstances in which inmates could refuse to accept a halfway house placement.
Status: Action in process. Actions to address the issue of inmate refusal of placement will be deliberated during the review and analysis of the Task Force recommendations.

Prison Costs: Opportunities Exist to Lower the Cost of Building Federal Prisons

GGD-92-3, 10/25/91 GAO Contact: Harold Valentine, (202)566-0026

Background

Pursuant to a congressional request, GAO compared federal and state prison construction and operation costs for new medium-security prisons.

Findings

GAO found that: (1) federal medium-security prisons opened between 1985 and 1989 cost more per bed to build than similar state prisons; (2) such federal medium-security prisons cost more primarily because federal prisons were designed to provide 55 percent more space per inmate and federal designs called for inmates to be housed in single cells rather than multiple-occupancy cells or dormitories; (3) construction cost indexes indicate that construction costs vary across different regions of the country as a result of differences in labor and material costs; (4) although Bureau of Prisons (BOP) officials stated that the most important factor in determining where to build prisons was proximity to inmates' homes, data show that over 60 percent of inmates were serving sentences more than 250 miles away from home and 35 percent are more than 500 miles from home; (5) new BOP guidelines call for half the cells to be double-bunked to house two-thirds of the inmates, which will reduce per-bed construction costs by increasing capacity relative to cell size; (6) options to

decrease construction costs include increased use of inmate labor, reduced square footage in support areas, deleting gymnasiums, dental clinics, and x-ray facilities in adjacent minimum security camps, deleting certain indoor recreation areas, and using cubicles instead of cells to house inmates; and (7) federal prisons cost less to operate per inmate per day than state prisons, since personnel costs comprise the bulk of prison operations costs, and the two federal prisons reviewed generally pay lower salaries and use fewer staff relative to their inmate populations than the state prisons.

Open Recommendations to Agencies

Recommendation: The Attorney General should require the Director, BOP, to reassess current prison standards to determine if the amount of space provided to federal inmates could be reduced.

Status: Action in process. Estimated completion date: 01/93. BOP is in the process of revising its design standard to reduce the amount of space provided to inmates. A revised design standard and revised standards for double-bunking are projected to be formally adopted by the end of 1992. According to BOP officials, the revised standards are being incorporated into the fiscal year 1994 budget request for building and facilities.

Prison Expansion: Staffing New Facilities Will Be a Challenge for BOP

GGD-92-75, 05/12/92 GAO Contact: Harold Valentine, (202)566-0026

Background

Pursuant to a congressional request, GAO reviewed the Bureau of Prisons' (BOP) ability to staff an unprecedented number of new and existing correctional facilities, focusing on: (1) BOP difficulties in filling positions; (2) the effectiveness of the BOP practice of filling management positions for future positions; and (3) the effectiveness of BOP training plans for future needs.

Findings

GAO found that BOP: (1) has generally met its recruitment staffing goals, although staffing in some of its occupational series fell below the 80 percent goal; (2) attributed the position vacancies on funding delays, pay increases, and salaries that are not competitive with those offered by state and local governments; (3) anticipates that it will have to recruit almost 16,000 new employees between 1992 and 1995, staff 13 institutions in fiscal year (FY) 1993, and staff 14 new institutions in FY 1994 and FY 1995; (4) would like to continue its policy of using internal promotions and lateral transfers to fill management and supervisory positions, but has not developed the information it needs to assess the number of eligible internal staff; and (5) could have difficulty filling some positions internally if past promotion rates do not increase. GAO also found that: (1) a forecasting model that evaluates BOP ability to meet its future management needs could indicate how well BOP is accomplishing its staffing objectives; (2) BOP needs to continue monitoring the effects of increasing promotion rates and training plans on employee ability to assume increased responsibilities; and (3) BOP has not had sufficient time to measure the effectiveness and use of its newly developed training initiatives.

Open Recommendations to Agencies

Recommendation: To identify and respond to potential problems, the Attorney General should have the Director, BOP, in ongoing human resource management efforts, use forecasting to project the number of staff expected to be eligible to fill management and technical position requirements for future years.
Status: Action in process. BOP developed a statistical model to project mid-level management needs and availability of candidates to fill positions over the next 5 years.

Recommendation: To identify and respond to potential problems, the Attorney General should have the Director, BOP, in ongoing human resource management efforts, assess the need to increase external recruitment of higher grade level employees.
Status: Action not yet initiated. BOP will determine the need for external recruitment of managers based on the results of a statistical model that should be completed in late 1992.

Private Prisons: Cost Savings and BOP's Statutory Authority Need to Be Resolved

GGD-91-21, 02/07/91 GAO Contact: Harold Valentine, (202)566-0026

Background

Pursuant to a congressional request, GAO provided information on the use of privately operated prisons and jails by federal, state, and local governments.

Findings

GAO found that: (1) some state and local governments used privately managed and operated prisons and jails to supplement their public facilities; (2) as of November 24, 1990, 24 government agencies contracted or planned to contract for prison or jail space for their adult general-inmate populations; (3) state correctional officials reported that privately managed and operated correctional facilities reduced overcrowding and provided prison space at a lower cost; (4) some state and local governments were reluctant to or decided not to use private prisons or jails because they believed that the benefits of privatization had not yet been proven; (5) the Bureau of Prisons (BOP) planned to contract to construct, staff, and manage a minimum-security facility for short-term alien prisoners; (6) BOP believes that more testing and experience are needed before operational questions about privatization benefits can be answered; (7) public policy questions concerning the extent to which the government should privately contract for the management and operation of prisons were difficult to resolve; (8) the Immigration and Naturalization Service and the U.S. Marshals Service reported that they used private-sector facilities within their jurisdictions primarily to quickly ease overcrowding; (9) BOP lacked sufficient authority to contract to house adult general-inmate populations; and (10) more research and testing were needed on the benefits, limitations, and most effective applications of privatization.

Open Recommendations to Congress

Recommendation: Congress should grant BOP the explicit statutory authority to design and implement demonstration programs and projects to fully test and evaluate the benefits and limitations of privatization. Such legislation should specifically authorize BOP to contract for privately operated prisons for demonstration purposes and, among other concerns, should address the need for adequate controls in those contracts to preserve the rights of federal prisoners, ensure contractor accountability, and provide for effective government oversight.
Status: Recommendation valid/action not intended. Congress has not acted on the recommendations.

Sentencing Guidelines: Central Questions Remain Unanswered

GGD-92-93, 08/14/92 GAO Contact: Harold Valentine, (202)566-0026

Background

Pursuant to a legislative requirement, GAO evaluated the impact of federal sentencing guidelines, focusing on: (1) whether the guidelines reduced the variation by type of crime and offenders' criminal histories in sentences imposed and time served; (2) how the sentence guidelines relate to offense and offender characteristics; (3) what perceptions criminal justice system officials have on the effects of the guidelines; and (4) how the guidelines have affected the operations of the federal criminal justice system.

Findings

GAO found that: (1) it was unable to determine the full extent of the guidelines' impact due to data limitations; (2) where sufficient data existed, it could determine that disparities in sentences imposed and

time served were reduced after the guidelines took effect; (3) the guidelines may not have removed all unwarranted disparities that existed across all categories of offenders; (4) some of the continuing disparity was due to prosecutorial discretion in presentencing decisions and plea bargaining; (5) prosecutors generally believed that the guidelines improved the sentencing system, while most judges, defense attorneys, and probation officers said there were more problems than benefits in comparison to the old system; and (6) criminal justice system personnel believed their work loads and case processing times have increased under the guidelines.

Open Recommendations to Congress

Recommendation: Congress should direct the United States Sentencing Commission to continue its efforts to collect the data and perform the analyses needed to determine whether sentencing disparity is increasing, decreasing or remaining stable under the guidelines and the amount of the disparity that is unwarranted.
Status: Action not yet initiated.

Recommendation: Congress should instruct the United States Sentencing Commission to include in its evaluation and analyses the impact of the guidelines on presentencing decisions and policies that affect sentencing outcomes.
Status: Action not yet initiated.

Recommendation: Congress should direct the United States Sentencing Commission, as part of its overall evaluation responsibilities, to measure the ongoing impact of the guidelines on the operations of the criminal justice system.
Status: Action not yet initiated.

Open Recommendations to Agencies

Recommendation: Given that it is not practical to rectify the shortcomings in preguidelines data and develop a more meaningful baseline for comparing sentencing outcomes before and after the guidelines, the United States Sentencing Commission's focus should shift from preguidelines and guidelines comparisons to future trends in sentencing under the guidelines.
Status: Action not yet initiated.

Recommendation: The United States Sentencing Commission should work with other components of the criminal justice system to ensure that the appropriate measures are established and the requisite data are collected and analyzed.
Status: Action not yet initiated.

Tax Administration: IRS' Management of Seized Assets

T-GGD-92-65, 09/24/92 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

GAO reviewed the Internal Revenue Service's (IRS) management of seized assets. GAO noted that: (1) IRS has inadequate internal controls over seized assets; (2) IRS relies primarily on staff integrity to protect and process seized property, and few instances of staff thefts have been reported; (3) IRS administrative asset management procedural problems include untimely reporting, lack of property damage notation, inadequate security, and insufficient recordkeeping; (4) 80 percent of IRS collection cases and 34 percent of criminal cases lacked receipts identifying property location; (5) seized property is often sold at less than market value, leaving remaining debt to be paid by taxpayers; (6) seized property storage and sales costs could be reduced and revenue increased with property consolidation; (7) IRS often fails to properly dispose of property seized in criminal cases, resulting in depreciation and revenue loss; (8) IRS staff cannot manage all job requirements; and (9) asset management improvement options include staff specialization, consolidated storage and sales, and authorizing independent contractors or another agencies to manage storage and sales duties.

Open Recommendations to Agencies

Recommendation: Regardless of the asset management option selected, the Commissioner of Internal Revenue should improve controls over the seizure process.
Status: Action not yet initiated.

Recommendation: The Commissioner of Internal Revenue should assess how well each of the agency or contractor options fits IRS operational requirements, choose one, and follow through to implement the change.
Status: Action not yet initiated.

U.S. Attorneys: Better Models Can Reduce Resource Disparities Among Offices

GGD-91-39, 03/06/91 GAO Contact: Harold Valentine, (202)566-0026

Background

Pursuant to a congressional request, GAO provided information on the Department of Justice's (DOJ) process for allocating attorneys among the 94 U.S. Attorney offices.

Findings

GAO found that: (1) between 1980 and 1989, the number of criminal matters and cases U.S. Attorneys handled increased by 36 percent, and the number of civil matters and cases increased by about 7 percent; (2) the U.S. Attorneys' offices' time used in processing criminal and civil matters increased by 56 percent, from 1,694 attorney work years in 1980, to 2,650 attorney work years in 1989; (3) the Executive Office of U.S. Attorneys' process to allocate new positions did not adequately account for the complexity of case loads, did not adequately measure the work done by different offices, and used the number of judges as a predictor of the number of attorneys; (4) a GAO-developed work-load model suggested that staffing disparities existed among the U.S. Attorneys' offices; (5) for fiscal year 1989, the model determined that 44 offices spent significantly less attorney time than the model predicted for their criminal work loads and that 22 offices used significantly more time than predicted; (6) for the civil work load, there were 35 offices that took less time than predicted for their work loads and 37 that took more time than predicted; and (7) the allocation model showed a high level of agreement with the actual DOJ allocations but differed substantially for some offices.

Open Recommendations to Agencies

Recommendation: The Attorney General should direct the Executive Office for U.S. Attorneys to implement a quantitative work-load model for gauging the work loads of U.S. Attorney offices that is sensitive to variations in the time requirements of different types of cases.

Status: Action in process. The Executive Office for U.S. Attorneys is developing a system for collecting time and cost data for different categories of cases. The Executive Office obtained the Resource Allocation Model Program from GAO. The fiscal year (FY) 1991 run is almost complete and work on FY 1992 has begun. The data base will be expanded annually and the model will be applied to the expanded data base.

Recommendation: The Attorney General should direct the Executive Office for U.S. Attorneys to adopt a resource allocation model that responds to resource disparities among U.S. Attorney offices identified by the work-load model and can be used in conjunction with judgmental factors to allocate additional attorney positions.

Status: Action in process. The Executive Office for U.S. Attorneys has used the GAO model to assist in allocating new U.S. Attorney positions. It is also developing better time and cost data for different categories of cases. The Executive Office obtained the Resource Allocation Model Program from GAO. The run for FY 1991 is almost completed and work on FY 1992 has begun.

U.S. Customs Service: Limitations in Collecting Harbor Maintenance Fees

GGD-92-25, 12/23/91 GAO Contact: Harold Valentine, (202)566-0026

Background

Pursuant to a congressional request, GAO reviewed the Customs Service's efforts to collect the harbor maintenance fee (HMF) for use of harbors and ports.

Findings

GAO found that: (1) Customs primarily uses fee collections to pay the Army Corps of Engineers' port and harbor improvement and maintenance costs; (2) since the inception of its collection operation in 1987, Customs has reported HMF collections of about $916 million, with imports accounting for about 67 percent; (3) Customs has incorporated the HMF collection on imports into its existing import process, which also collects import duties and other fees; (4) in fiscal year 1991, importers paid Customs over $17 billion in import duties and fees, including over $258 million in HMF; (5) since exporters, domestic shippers, foreign trade zone users, and passenger vessel operators are not subject to comparable duties and fees that importers pay, except HMF, Customs cannot collect HMF for those users with other collections; (6) although Customs' controls primarily consisted of matching payment data with shipment data and then auditing nonpaying parties, limited HMF collection resources impeded its ability to completely or accurately perform that function; (7) Customs and the Corps estimated that losses resulting from exporters' and domestic shippers' nonpayment of HMF could total about $23 million annually; (8) Customs took such actions to increase collections as identifying nonpaying exporters and increasing its work force; and (9) although current legislation restricts Customs from using HMF revenue to pay for activities associated with fee collections, legislation has been introduced to change the law to provide money from HMF revenues to assist in paying fee collection costs.

Open Recommendations to Congress

Recommendation: To permit Customs, the Corps, and Census to be reimbursed for costs directly associated with collecting HMF, Congress should amend the Water Resources and Development Act, as proposed in H.R. 2589, with one change. Congress should change H.R. 2589 to require a justification of costs before expenses are reimbursed.
Status: Action not yet initiated. The cost reimbursement issue is included in the Customs modernization legislation currently pending in the Senate Finance Committee. The GAO suggestion to require a justification of cost before expenses are reimbursed is not included in this bill.

War on Drugs: Information Management Poses Formidable Challenges

IMTEC-91-40, 05/31/91 GAO Contact: Howard G. Rhile, Jr., (202)512-6418

Background

Pursuant to a congressional request, GAO identified: (1) automated information systems used by federal agencies in combating illicit drugs; and (2) federal drug control community efforts to improve counterdrug information management.

Findings

GAO found that: (1) 24 civilian and intelligence agencies and 9 Department of Defense (DOD) components operated over 100 drug control information systems; (2) due to the importance of effective management and sharing of information on drug trafficking activities and enforcement efforts, the Office of National Drug Control Policy (ONDCP) sponsored two interagency working groups to maximize the exchange and

use of drug-related information; (3) individual agencies with varying degrees of independence needed effective central information resources management (IRM) leadership to ensure cooperative agency action and to successfully implement a governmentwide information management strategy; (4) interoperability problems among agencies' automated information systems and the use of unautomated data limited how well agencies shared important drug investigative information; (5) data integrity problems that plagued agencies could cause misdirected interdiction operations and incriminate innocent persons; (6) agencies needed to better protect sensitive data; and (7) the proliferation of intelligence centers among agencies significantly complicated information management.

Open Recommendations to Agencies

Recommendation: The Director, ONDCP, should establish clear, measurable objectives and specific time frames for resolving each of the five issues mentioned in this report. In addressing the leadership issue, it is important that ONDCP establish its information system goals, define mechanisms for resolving conflicts that may occur with agencies' primary mission goals, and ensure adequate funding and implementation of drug information programs.

Status: Action in process. ONDCP has initiated action to meet the recommendations set out in GAO/IMTEC-91-40. The National Information Management and Communications Architecture Master Plan is scheduled for release late in 1992. ONDCP told GAO that this document will provide specific actions to resolve recommendations raised in the report.

Recommendation: The Director, ONDCP, should report to the appropriate jurisdictional committees within Congress on ONDCP plans for addressing the five issues and periodically report on the progress made toward resolving them.
Status: Action not yet initiated.

General Government

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Federal Management Issues

Issue Area Summary

Impact of GAO's Work

General Management Reviews

Since 1982, we have been conducting broad reviews of the management processes and systems of major agencies. Our goals are twofold. The first is to improve the management of major agencies. The second is to facilitate congressional oversight and action on agency management issues. These reviews draw upon and complement our more customary evaluations of individual programs within agencies.

We have completed 45 general management reviews (GMRs) during the past 9 years, covering 23 agencies. The major themes of GMR recommendations are that agencies need to focus on the fundamentals—to prepare for the future by developing strategic plans; to articulate goals consistent with agency missions; to make a commitment to recruit talented staff, train them well, and reduce turnover at the top; to instill a sense of accountability; to improve internal controls and management systems; and to create better financial and information systems that support managers' decisionmaking.

Agency leadership has generally been receptive to our GMR reports. For example, the Internal Revenue Service has established five key executive positions to provide leadership in improving information resource management, financial and accounting management, quality improvement, and human resource planning. In several cases, we have performed followup reviews to assess agency progress in implementing recommendations. For example, we found that the General Services Administration had made progress in improving operations in three of four key areas where our 1989 report identified major problems.

Congressional committees have found the reports useful for agency oversight hearings and have acted on several recommendations. For example, the Congress established a second Deputy Director at the Office of Management and Budget (OMB) to bolster that agency's management leadership capabilities.

Managing for Quality Results

In many instances, the causes of many problems can be traced to broader institutional frameworks of government that individual agencies cannot influence. These include government and agency organizational structures, as well as the incentives and disincentives individual managers face in responding to problems. For example, a key step in improving financial management in federal agencies was the adoption of the Chief Financial Officers Act of 1990. This has resulted in organizational changes in many agencies and a commitment of resources to address financial management problems. Therefore, we have begun to supplement our agency-by-agency reviews with work on several of these broader fundamental management issues. In the past year, we have focused on the need for agencies to develop measures of their program performance.

Key Open Recommendations

Because of the broad scope of our management recommendations, many require organizational changes that can be successfully achieved only through a long-term effort. In a number of cases, we have returned to an agency in later years to review the status of their implementation of our recommendations. Followup work on agency-specific recommendations falls into substantive areas appearing under other issue areas. For example, the GMR report on the Immigration and Naturalization Service (INS) falls under our Administration of Justice issue area and is reported there.

While many recommendations from our earlier reviews have not yet been fully implemented, the following key open recommendations are those from our most recently completed reviews. These recommendations deserve priority consideration and are described both here and in the appropriate substantive issue area sections.

Immigration and Naturalization Service

During the past decade, weak management systems and inconsistent leadership at INS have allowed serious problems to go unresolved. The agency has degenerated into a group of segmented autonomous programs, each handling its own set of problems with little attention to their interrelatedness. The agency also has a chaotic budget development process with little accountability for funds or attention to agencywide priorities. The current INS organizational structure, marked by complicated lines of authority and communication, adds to and perpetuates the agency's segmented management.

In January 1991, we recommended a series of actions that the agency should immediately take to address serious weaknesses in enforcement and service operations. The Department of Justice (DOJ) and INS also must articulate a long-term vision of how INS is to effectively implement the nation's immigration policy. More specifically, we recommended that the Commissioner of INS (1) set priorities within the framework of the overall INS mission and reorganize the agency's field structure, (2) reduce the overlap and duplication in the enforcement program, (3) improve allocation of resources in the examination and inspection programs, and (4) strengthen the financial and information management programs. Although INS has taken steps to address some of these recommendations, particularly in the financial management area, most of them have not yet been fully adopted. (GAO/GGD-91-28, see p. 718.)

Customs Service

The Customs Service cannot adequately ensure that it is meeting its responsibilities to combat unfair foreign trade practices or protect the public from unsafe goods. Customs is finding only a small percentage of the estimated violations in imported cargo, allowing the vast majority of cargo with violations to enter the United States. These problems arise because of a series of interrelated problems in Customs' management culture, including weak mission planning and outdated organizational structures.

In September 1992, we recommended that Customs institute a strategic management process to set priorities for its trade enforcement strategy, establish measurable performance objectives, and monitor progress toward achieving them. Customs has formed task forces to address these issues, but it has made little progress to date. We also recommended that Customs evaluate the adequacy of its current headquarters organizational structure and its relationship to the new trade enforcement strategy that it will develop. In addition, we recommended that the Congress remove existing legislative provisions that prohibit Customs from planning changes to its field structure. (GAO/GGD-92-123, see p. 710.)

Agency for International Development (AID)

As part of our GMR of AID, we reported in March 1992 on how a strategic management process could help AID focus on an agencywide direction and address its key issues. Numerous internal studies and external reports have identified significant and recurring management problems in most areas of AID operations. In addition, new programs and approaches introduced by each administrator, added to ongoing activities and congressional directives, have forced AID to address so many objectives that the agency has no clear priorities or meaningful direction. With the dissolution of the Warsaw Pact and the demise of the Soviet Union, as well as other dramatic global changes, the rationale for foreign aid has shifted and the United States is confronted with increasing demands for economic aid to support emerging democracies. Without a clear vision of what AID should be doing and why, AID's efforts to reorganize, focus its programs, plan for future workforce needs, measure program performance, and implement major changes in financial and management information systems may be futile.

We developed the elements of a strategic planning and management process framework for federal agencies and recommended in our report that AID establish such a process. It should enable AID to develop an agencywide direction, select effective management strategies to achieve this direction and address critical issues, assign accountability and monitor feedback, and ensure that its agenda continues beyond one administrator's tenure.

AID responded favorably to our conclusions and recommendation and proposed a two-phased approach. Initially, a six-member committee will design a planning process and work with AID's Strategic Planning Office to define priorities and objectives for immediate work. Next, AID will identify and involve stakeholders; build consensus among them; and coordinate foreign policy goals with new approaches to programs, organizations, and operations. Although AID has begun some steps in the strategic management process, it has not yet issued a detailed action plan for implementation nor has it released the results of its initial efforts. (GAO/NSIAD-92-100, see p. 136.)

Department of Agriculture (USDA)

USDA is at a crossroads. Programs established early in this century helped make America a world leader in agriculture. Now, however, USDA faces changes—increased international competition, resource conservation conflicts over farming practices, and food safety and quality controversies. The challenge for USDA is to create departmental structures, systems, and strategies that can respond to these new conditions within the current environment of attempting to reduce huge deficits and to reform and streamline the federal government. In a series of management reviews of USDA, we made a number of recommendations specific to departmental structures and strategies that, if implemented with strong Secretarial leadership and congressional support, would result in needed improvements.

We recommended that farm agencies' field structure be given a major overhaul; management of crosscutting agricultural issues be improved; and management systems—financial, informational, and human resources—be strengthened. Overall, USDA needs to be revitalized to meet new challenges and greater responsibilities in nutrition, international trade, and resource conservation.

As a result of this work, the Congress and the Secretary of Agriculture have been actively pursuing major USDA reform and streamlining agency initiatives. In April, June, and July 1992, the Senate and House Committees on Agriculture included our testimony on USDA management problems in their hearings on reforming USDA and its field structure and related management and organizational improvements. Members of both committees introduced related bills aimed at improving USDA. In addition, USDA officials met with us to discuss ways to increase the effectiveness of management systems. Subsequently, the Secretary established a joint USDA-OMB task force to examine options for streamlining USDA and other management improvement matters. The task force plans to issue its report in late 1992. It is anticipated that the Congress will hold additional hearings in 1993.

In March 1992, the Secretary of Agriculture told us that he was committed to reforming USDA management and that senior officials were analyzing numerous suggestions and audits, including our reports, to determine the best ways to do this. But he said that these improvements could not be accomplished overnight.

The Secretary has ordered the establishment of the Secretary's Management Agenda as an ongoing USDA-wide tracking system to monitor key management issues, goals, and objectives. This system will track all management improvements recommended by GAO and others. Over the next several years, we will continue to monitor USDA's progress. (GAO/RCED-91-49, see p. 419; GAO/RCED-91-41, see p. 415; and GAO/RCED-91-09, see p. 413.)

Related Products With Open Recommendations Under Other Issue Areas

Product Title		
	AID Management: Strategic Management Can Help AID Face Current and Future Challenges (NSIAD-92-100)	136

Customs Service: Trade Enforcement Activities Impaired by Management Problems (GGD-92-123)	710
Department of Education: Management Commitment Needed to Improve Information Resources Management (IMTEC-92-17)	531
Department of Energy: Better Information Resources Management Needed to Accomplish Missions (IMTEC-92-53)	216
Environmental Protection Agency: Protecting Human Health and the Environment Through Improved Management (RCED-88-101)	286
Financial Management: Customs Needs to Establish Adequate Accountability and Control Over Its Resources (AFMD-92-30)	919
General Services Administration: Sustained Attention Required to Improve Performance (GGD-90-14)	799
Government Printing Office: Monopoly-Like Status Contributes to Inefficiency and Ineffectiveness (GGD-90-107)	802
Immigration Management: Strong Leadership and Management Reforms Needed to Address Serious Problems (GGD-91-28)	718
Information Management: Immigration and Naturalization Service Lacks Ready Access to Essential Data (IMTEC-90-75)	723
Management of HHS: Using the Office of the Secretary to Enhance Departmental Effectiveness (HRD-90-54)	597
Management Review: Follow-Up on the Management Review of the Defense Logistics Agency (NSIAD-88-107)	89
Managing Human Resources: Greater OPM Leadership Needed to Address Critical Challenges (GGD-89-19)	886
Managing IRS: Actions Needed to Assure Quality Service in the Future (GGD-89-1)	823
Managing IRS: Important Strides Forward Since 1988 but More Needs to Be Done (GGD-91-74)	824
OPM Revolving Fund: Benchmarking Could Aid OPM's Efforts to Improve Customer Service (GGD-92-18)	887
Public Debt: Management Actions Needed to Ensure More Accurate Accounting (GGD-90-54)	926
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Financial Institutions and Markets

Issue Area Summary

Impact of GAO's Work

Our work in this area provided information, analyses, and recommendations to the Congress and regulators on financial services industry reform, regulation, and oversight. We analyzed: (1) emerging issues, financial health of various segments of the financial services sector, and gaps in regulatory coverage; (2) existing regulatory practices to see if they worked as intended; and (3) the continued appropriateness of federal policies governing financial institutions and markets.

Our work helped the Congress design banking reform legislation that strengthens the banking system and reduces the taxpayer's exposure to losses from failed banks. Our work and recommendations to improve the disclosure of information on government securities transactions and further upgrade the protection afforded investors has been borne out in the aftermath of the Salomon Brothers' scandal. This work and other work designed to improve capital requirements and strengthen regulation of financial services industries have resulted in a stronger financial system and a strengthened regulatory structure to protect the American public.

In the cleanup of the savings and loans disaster, our work pointed to the need for immediate statutory changes. The Congress responded in early 1991 by strengthening and improving the operations of the Resolution Trust Corporation (RTC), which is tasked with disposing of the billions of dollars in assets of failed savings and loans institutions. The RTC Funding Act of 1991 provided need guidance and direction to the agency, enhanced the affordable housing program, and strengthened the reporting requirements for the minority- and women-owned business program. The RTC Refinancing, Restructuring, and Improvement Act of 1991 created the position of Chief Executive Officer and gave that person the broad powers needed to manage RTC. It also streamlined RTC's board structure and clarified the roles, the responsibilities, and the accountability for addressing America's largest financial disaster.

Key Open Recommendations

Financial Institution Reforms

In our report on deposit insurance reform, we made recommendations to update bank holding companies' structure and regulation as well as disclosure requirements. These recommendations were not addressed in bank reform legislation last year. (GAO/GGD-91-26, see p. 751.)

In our report on credit unions, we recommended some 50 regulatory and legislative actions to ensure the soundness of the industry, including changes to: (1) maintain safe and sound insurance operations; (2) upgrade the regulation and supervision of credit unions; and (3) clarify the "common bond" characteristic distinguishing credit unions from banks and thrifts. The National Credit Union Administration has issued regulations to address many of the recommendations; the Congress, however, has not yet acted. (GAO/GGD-91-85, see p. 749.)

In our report on government-sponsored enterprises, we recommended that a new regulatory board be established to oversee all enterprises and that this board be authorized to set capital rules and oversee enterprise activities. Various bills to change regulation of government-sponsored enterprises are pending before the Congress. (GAO/GGD-91-90, see p. 756.)

In our report on the Federal Deposit Insurance Corporation's (FDIC) resolution of CrossLand Savings Federal Savings Bank, we expressed serious concern about the quality of the resolution decisionmaking process used by FDIC. The FDIC Improvement Act required FDIC to select the least costly resolution alternative and to document selection. We found FDIC's CrossLand decision did not comply with these documentation requirements. We recommended that policies and procedures be implemented to improve the documentation of resolutions and other actions be taken to strengthen resolution cost analysis. (GAO/GGD-92-92, see p. 752.)

To address the recommendations in our August 1991 report, FDIC established a task force to determine the quality of asset information nationwide. The task force, in its final report, discussed several recommendations for improving internal controls, training, and data accuracy at FDIC offices. Although FDIC is taking action to implement these recommendations, it is unclear whether the steps taken to improve the accuracy of the Liquidation Asset Management Information System (LAMIS) will be effective. FDIC is developing several personal computer (PC) systems to support liquidation requirements. No information is available on whether the PC systems will be used to update LAMIS (the system of record). For this reason, the recommendation for ensuring that automated records are accurate and complete remains open. (GAO/IMTEC-91-61, see p. 754.)

Securities

In a report on the U.S. government securities market, we recommended that the Congress: (1) extend the Department of the Treasury's rulemaking authority, subject to a sunset provision; (2) authorize Treasury to adopt rules as needed governing the sales practices of government securities brokers and dealers; and (3) require screen brokers to make transaction information available to market participants on a real-time basis. We also recommended that the Congress extend Securities Investor Protection Corporation (SIPC) insurance coverage to customer accounts in specialized government securities dealers. Legislation is pending before the Congress that would implement these changes. (GAO/GGD-90-114, see p. 775.)

Our report on investment advisers showed that regulatory oversight of advisers was very weak. We recommended that the Congress clarify its regulatory intent for the investment advisers program by either strengthening it to meet some minimal standard or repealing requirements for federal regulation of advisers. Legislation to strengthen the program has been introduced during the past two sessions of the Congress. (GAO/GGD-90-83, see p. 758.)

In a report on securities trading, we recommended that the Securities and Exchange Commission (SEC) periodically reconsider trading restrictions. SEC disagreed that such restrictions needed periodic review, so we remain concerned that anticompetitive results may develop when trading practices become outdated. (GAO/GGD-90-52, see p. 775.)

Our reports on programs to oversee sales practice abuses at equities and futures markets recommended improvements in these programs. While CFTC and SEC have committed to making certain changes, they have not yet been fully implemented. (GAO/GGD-91-41, see p. 755.)

In our report on security investor protection, we said that SIPC needed to periodically review the adequacy of SIPC funding arrangements, improve its access to information, speed its liquidations, and improve disclosure information and regulations to ensure that customers are adequately informed about SIPC status of SEC-registered financial firms. We recommended that SIPC and SEC improve each of the above. (GAO/GGD-92-109, see p. 773.)

Our report on securities arbitration showed that arbitration forums lacked internal controls to provide a reasonable level of assurance regarding either the independence of their arbitrators or their competence in arbitration disputes. We recommended that SEC require self-regulatory organizations that administer arbitration forums to develop formal standards for selecting arbitrators, verify information submitted by prospective and existing arbitrators, and establish a system to ensure that arbitrators are adequately trained in the arbitration process. (GAO/GGD-92-74, see p. 771.)

In our report on the need to regulate additional financial activities of securities firms, we expressed concern about the unregulated financial activities of affiliated and holding companies of U.S. securities firms, especially given the collapse of Drexel Burnham Lambert. We recommended that SEC determine whether the overall risks posed by the unregulated financial activities of broker-dealer holding companies and affiliates warrant additional regulation or legislative changes. (GAO/GGD-92-70, see p. 772.)

In reporting on international capital standards, we stated that the capital of securities firms has been reduced when they traded in foreign securities that SEC had not recognized as being readily marketable. We recommended that SEC consider revising its capital rule to recognize more foreign markets and more foreign securities as readily marketable under SEC's 1975 criteria and develop a mechanism to recognize additional foreign securities and markets as they develop. (GAO/GGD-92-41, see p. 774.)

Savings and Loans Bailout

During its limited life, RTC will spend millions on contracts to manage and sell assets it has acquired. The Congress mandated improvements to RTC's contracting system in 1991 on the basis of prior work that we had done. In assessing the implementation of these improvements, we found substantial delays in the development of guides needed by staff to help them implement contracting policies and in training programs for staff. (GAO/GGD-92-47, see p. 765.)

We analyzed the number and the value of RTC's mortgages and loans serviced by "inherited" loan servicers, that is, the banks, the thrifts, and the mortgage companies that service mortgages and loans under agreements entered into by failed thrifts. Inherited loan servicers handle about $7.5 billion in RTC assets. But, we found, RTC was not auditing them to verify the accuracy of their reports nor was it evaluating the financial condition or the performance of its inherited loan servicers. We recommended that RTC move quickly to compile a national inventory of inherited loan servicers and monitor their collection activities and financial condition. RTC has agreed but has not completed implementation. (GAO/GGD-92-76, see p. 767.)

We assessed RTC's pilot program of real estate portfolio sales using participating cash flow mortgages. We analyzed specific transactions to assess whether the disposition of RTC assets using this strategy was fair, reasonable, and economical. We found that in concept, portfolio sales using participating cash flow mortgages could be an important disposition strategy for hard-to-sell assets but that RTC had experienced a number of implementation problems with the pilot transactions. We recommended that RTC perform a postclosing assessment of the pilot transactions to determine if all policy and transaction requirements were complied with and if the transactions could meet RTC's financial objectives. RTC has yet to do so. We also recommended that RTC: (1) develop oversight procedures for loan monitoring and administration; (2) centralize oversight responsibility; and (3) implement an oversight process in a timely manner. It has begun to implement this recommendation but has more work to do. (GAO/GGD-92-33BR, see p. 761.)

We also assessed RTC's progress in establishing, implementing, and overseeing its statutorily required minority and women outreach program. We found that RTC had gotten off to a slow start partly because of inadequate staffing. Oversight of field offices, development of implementation procedures, and the selection of outside counsel were inadequate. We recommended that RTC's Executive Director provide the necessary oversight to ensure that certification and verification procedures are implemented consistently in each RTC field office. Action is in process but has not been completed. (GAO/GGD-91-121, see p. 768.

In a capping report of our work at RTC over the past 2 years, we made recommendations to strengthen RTC's practices for developing systems needed to support its critical mission for managing and selling failed thrift assets. Specifically, we recommended that RTC define its business strategies for assets and contractors; match information needs with these defined strategies; and develop systems to provide timely, accurate, and complete information to manage and sell failed thrift assets. RTC is taking actions to address these recommendations, but it is too soon to tell whether they will be adequate. (GAO/IMTEC-92-38, see p. 762.)

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Banking: Government Check-Cashing Issues

GGD-89-12, 10/07/88 GAO Contact: James L. Bothwell, (202)275-8678

Background

Pursuant to a legislative requirement, GAO studied the difficulties recipients have in cashing government checks, focusing on: (1) banks' check-cashing policies; (2) nondepositors' options for cashing government checks; (3) characteristics of recipients who do not have bank accounts; and (4) government responses to check-cashing issues.

Findings

GAO found that: (1) nondepositors cashed government checks at banks, check-cashing centers, grocery and other stores, and through friends or relatives; (2) check-cashing fees varied considerably and were generally unregulated; (3) urban area banks were less likely than rural area banks to cash nondepositors' checks, citing unreimbursed expenses, crowded lobbies, and potential fraud; (4) low-income individuals without bank accounts were most likely to experience check-cashing problems; (5) 75 percent, 50 percent, and 14 percent of families receiving government checks for Aid to Families with Dependent Children, Supplemental Security Income (SSI), and Social Security, respectively, did not have bank accounts; (6) these families cited high service charges, minimum balance requirements, mistrust of banks, and inconvenient hours and locations for not having bank accounts; and (7) federal, state, and local government efforts to facilitate government check cashing include use of electronic technology transfer, direct deposit of checks into bank accounts, and use of automatic teller machines.

Open Recommendations to Congress

Recommendation: If Congress determines that recipients of certain government checks should not bear costs associated with the cashing of government checks or should be assured of a low-cost option, Congress may wish to consider encouraging methods that utilize plastic cards and electronic funds transfer technology.
Status: Action in process.

Recommendation: Congress may wish to consider requiring the Department of Agriculture, the Department of Health and Human Services, and the Department of the Treasury, in consultation with state and local governments and banking and consumer groups, to assess the present delivery methods for all government benefits and to seek to develop coordinated delivery systems that would better meet the needs of recipients as well as reduce governmental delivery costs.
Status: Action in process.

Congressional Action: The House and Senate Banking Committee's Subcommittees have held hearings on proposed legislation on government check cashing and basic banking. GAO findings were used as a basis to include check-cashing-related requirements in a House-passed banking bill and a Senate bill. GAO work has been cited frequently in the deliberations. While legislation has not yet passed, check-cashing requirements based at least in part on the report continue to be included in proposed legislation. According to the House Subcommittee staff director, this subject will likely be part of legislative debate in the next session.

Check Collection: Competitive Fairness Is an Elusive Goal

GGD-89-61, 05/12/89 GAO Contact: James L. Bothwell, (202)275-8678

Background

In response to a legislative requirement, GAO assessed private banks' ability to compete with Federal Reserve banks in providing check collection services, focusing on: (1) the Federal Reserve System's exemption from the imposition of presentment fees; (2) the impact of the imposition of presentment fees on check collection system efficiency; and (3) whether the Federal Reserve System required check clearinghouses to provide services to the Federal Reserve banks and whether those banks should pay

check clearinghouses for any such services.

Findings

GAO found that: (1) the Federal Reserve uses its authority to deviate from state laws governing private banks to advance check collection system efficiency; (2) Reserve banks require paying banks to make payment on the same day Reserve banks present checks and without charging fees, to make check payments that Reserve banks have not endorsed, and to make payment on checks Reserve banks present after the customary presentment time; (3) collecting banks need to match Reserve bank collection terms, including choosing which customers they serve, to be competitive; (4) Reserve banks do not have the authority to unilaterally vary from state check collection laws; (5) collecting banks negotiate agreements with other banks for check presentment and payment terms, which usually entail the collecting banks paying presentment fees to the paying banks; (6) presentment fees increased bank check collection costs from 18 to 40 percent; and (7) although banks join clearinghouses to facilitate check exchanges among banks, they still negotiate arrangements to present checks to banks outside the clearinghouse. GAO also found that the: (1) differences between the collecting and Reserve banks' abilities to present checks are not essential for the safety, soundness, or efficiency of the check collection system; and (2) Federal Reserve had not developed criteria for evaluating competitive fairness, making it difficult to deal with potential conflicts of interest between its roles as a competitor and payment system overseer.

Open Recommendations to Agencies

Recommendation: The Board of Governors should clarify existing policies and procedures covering the Federal Reserve commitment to competitive fairness. Specifically, the Board of Governors should define its commitment to competitive fairness by explicitly adopting the principle that collecting banks should have the same abilities as Reserve banks to collect on checks unless fulfillment of payments system safety, soundness, or efficiency objectives indicate Reserve banks should take on unique abilities.

Status: Action in process. An industry advisory panel has been formed to review issues and a general policy statement has been adopted. A proposed change in regulations regarding presentment practices was sent out for comment in June 1991. Action is expected in late 1992. GAO has not reviewed the draft proposal.

Recommendation: The Board of Governors should, consistent with the recommended policy and procedural changes, develop a revised, comprehensive same-day-payment proposal that both balances the interest of paying collecting banks and eliminates differences in presentment abilities between Reserve and collecting banks that are not necessary for safety, soundness, or efficiency of the payments system.

Status: Action in process. The Federal Reserve informed GAO that it is pursuing the development of a workable same-day payment proposal, as recommended, with members of private industry. A draft was published for comment in June 1991, with action scheduled for late 1992. GAO has not reviewed the draft proposal.

Credit Unions: Reforms for Ensuring Future Soundness

GGD-91-85, 07/10/91 GAO Contact: James L. Bothwell, (202)275-8678

Background

Pursuant to a legislative requirement, GAO examined: (1) the financial condition of credit unions; (2) the regulation and supervision of credit unions; (3) the structure of the credit union industry; (4) the evolving role of credit unions in the financial marketplace; and (5) a certified public accountant's audits of the National Credit Union Administration's (NCUA) Operating and Share Insurance Funds and its Central Liquidity Facility's financial statements for 1989 and 1990.

Findings

GAO found that: (1) federally insured credit unions are in better condition than banks and thrifts; (2) most credit unions are small and about half have assets of less than $2 million, but the 375 credit unions with assets of $100 million or more hold about 46 percent of the industry's assets; (3) as of December 30, 1990, the National Credit Union Share Insurance Fund's (NCUSIF) equity was $1.25 for every $100 in insured accounts; (4) audits of NCUSIF and other financial statements for the years ended

September 30, 1988, 1989, and 1990 were fair and conformed with generally accepted accounting principles; (5) although NCUA took steps to strengthen its supervision of credit unions, further improvements were needed in off-site monitoring; (6) NCUA established policy goals for the resolution of credit unions in weak and poor condition and made progress in meeting these goals; (7) NCUA criteria for granting assistance to failing credit unions were not always met, and decisions on resolution methods for failed credit unions were not adequately documented; (8) there was no assurance of consistency in forbearance decisions among the regions; (9) federally insured credit unions invested $20.4 billion in 44 corporate credit unions; (10) NCUA lacked complete supervisory control over a central credit union and 13 of its member credit unions; (11) although there were no inherent problems in NCUA insurance functions, changes were needed to ensure that the insurance function would be given priority if conditions should deteriorate; and (12) expansions of common bonds helped in merging troubled credit unions, but made it more difficult for members to ascertain other members' creditworthiness.

Open Recommendations to Congress

Recommendation: Congress should amend the Federal Credit Union Act to require NCUA to establish minimum capital levels for credit unions no less stringent than those applicable to other insured depository institutions, providing for an appropriate phase-in period.
Status: Action in process.

Recommendation: Congress should amend the Federal Credit Union Act to require credit unions to adequately disclose that dividends on share and other accounts cannot be guaranteed in advance but are dependent on earnings.
Status: Action in process.

Recommendation: If Congress does not require that the 1-percent deposit be expensed, NCUA should require credit unions to exclude the amount from both sides of their balance sheet when assessing capital adequacy. This would have the effect of not counting that amount as credit union capital.
Status: Action not yet initiated.

Congressional Action: The Senate Banking Committee held hearings in July 1992 and plans to hold annual oversight hearings. Several of the recommendations contained in the report were enacted as part of the comprehensive banking reforms.

Open Recommendations to Agencies

Recommendation: NCUA should clarify the purpose, unique values, and requirements for use of each of its off-site monitoring tools. It should determine the appropriate recipients of the tools and distribute them accordingly within each region.
Status: Action in process. The requirements for the use of off-site monitoring tools were added to the project list of the Office of Examination and Insurance. Completion is expected in fiscal year 1993.

Recommendation: The NCUA Inspector General should conduct a review focusing on NCUA handling of problem credit unions since mid-1990, specifically its use of enforcement powers, and submit a report to the NCUA Board.
Status: Action in process. An Inspector General review is planned.

Recommendation: NCUA should review the capital, assets, management, earnings, and liquidity rating system for corporate credit unions to reduce the inconsistencies and focus more clearly on the component being rated.
Status: Action in process. NCUA will eliminate management factors in CAE components and establish quantitative parameters for each of them. The new system is to be completed in fiscal year 1993.

Recommendation: NCUA should reduce the time lag in adjusting the Bank Insurance Fund's financing.
Status: Action not yet initiated. NCUA indicates this is under consideration. Some changes are expected, but no date has been given.

Recommendation: NCUA should place NCUSIF on a calendar fiscal year.
Status: Action in process. The NCUA Board agrees in principle. There has been no action yet.

Deposit Insurance: A Strategy for Reform

GGD-91-26, 03/04/91 GAO Contact: James L. Bothwell, (202)275-8678

Background

Pursuant to a legislative requirement, GAO reviewed issues associated with reforming the federal deposit insurance system, focusing on whether such reforms will result in a more safe, sound, and stable banking industry.

Findings

GAO presented a comprehensive three-part reform program that could change the way banks are regulated and supervised, as well as the way the deposit insurance system functions, focusing on: (1) strengthening supervision, bank internal controls, and financial reporting requirements so that regulators can more effectively protect the Bank Insurance Fund (BIF) from losses; (2) changing economic incentives through strengthened capital requirements, risk-based premiums, and other means to ensure that owners, managers, and creditors bear most of the bank failure costs; and (3) updating the bank holding company structure and regulation to reduce risks to the banking system and to modernize the financial system if Congress wishes to expand the powers of banks and other financial institutions.

Open Recommendations to Congress

Recommendation: Congress should require bank regulators to phase in a requirement for large banks to meet a portion of their capital requirement with subordinated debt.
Status: Recommendation valid/action not intended.

Recommendation: Congress should direct federal regulators to develop alternatives for depositors to protect deposits over $100,000. Such options could include allowing depositors to collateralize deposits over $100,000 with low-risk bank assets or to purchase additional FDIC deposit insurance through their banks.
Status: Recommendation valid/action not intended.

Recommendation: Congress should direct federal regulators to develop the means for improved public disclosure of bank condition to enhance the ability of depositors to judge the soundness of their banks.
Status: Recommendation valid/action not intended.

Recommendation: To resolve the regulatory gaps that currently characterize the regulation and structure of bank holding companies in a way that will protect the safety and soundness of the U.S. banking system, Congress should, before expanding bank powers, phase out the McFadden Act and sections of the Douglas Amendment to the Bank Holding Company Act that restrict interstate banking, but only after controls are adapted to be certain that only well-capitalized, well-managed banking organizations can take advantage of the new opportunities for interstate expansion.
Status: Recommendation valid/action not intended.

Recommendation: To resolve the regulatory gaps that currently characterize the regulation and structure of bank holding companies in a way that will protect the safety and soundness of the U.S. banking system, Congress should, before expanding bank powers, require that holding companies associated with banks be regulated in a consolidated manner, with functional regulation of regulated subsidiaries, and that they be subject to consolidated capital requirements.
Status: Recommendation valid/action not intended.

Recommendation: To resolve the regulatory gaps that currently characterize the regulation and structure of bank holding companies in a way that will protect the safety and soundness of the U.S. banking system, Congress should, before expanding bank powers, require uniform disclosure of federally insured and uninsured products, comparable cost and yield information on similar types of financial products, and information regarding brokers' commissions and fees.
Status: Recommendation valid/action not intended.

Recommendation: If Congress decides to enact legislation to allow banks access to expanded powers, it should require that only well-capitalized, well-managed bank holding companies be given access to expanded bank powers on a case-by-case basis.
Status: Recommendation valid/action not intended.

Recommendation: If Congress decides to enact legislation to allow banks access to expanded powers, it should restrict expanded powers to nondepository subsidiaries of bank holding companies and restrict transactions between those

subsidiaries and affiliated banks to ensure that insured deposits are not used to finance expanded powers.
Status: Recommendation valid/action not intended.

Recommendation: If Congress decides to enact legislation to allow banks access to expanded powers, it should allow nondepository financial institutions to acquire banks but require such institutions to act as sources of financial strength to their bank and other regulated subsidiaries. Congress should subject all financial institutions affiliated with commercial banks to consolidated capital requirements and regulations.
Status: Recommendation valid/action not intended.

Recommendation: If Congress decides to enact legislation to allow banks access to expanded powers, it should require controls on the sharing of confidential customer information among holding company entities.
Status: Recommendation valid/action not intended.

Recommendation: If Congress decides to enact legislation to allow banks access to expanded powers, it should create an interindustry regulatory board to promulgate regulations that ensure consistent and safe financial services holding company regulation. The Board should consist of the Chairman of the Board of Governors of the Federal Reserve System, the Chairman of the Securities Exchange Commission, and the Secretary of the Treasury.
Status: Recommendation valid/action not intended.

Recommendation: If Congress decides to enact legislation to allow banks access to expanded powers, it should restrict the ability of financial institutions to merge in ways that will allow the creation of a concentrated financial industry.
Status: Recommendation valid/action not intended.

Congressional Action: Congress enacted the Federal Deposit Insurance Corporation Improvement Act of 1991 (FDICIA), P.L. 102-242, which took effect on December 19, 1991. Many of the recommendations were implemented as part of FDICIA. Some of the recommendations were not addressed but could be included in any new legislation to expand powers.

Failed Bank: FDIC Documentation of CrossLand Savings, FSB, Decision Was Inadequate

GGD-92-92, 07/07/92 GAO Contact: James L. Bothwell, (202)275-8678

Background

Pursuant to a congressional request, GAO reviewed the Federal Deposit Insurance Corporation's (FDIC) resolution actions regarding a failed bank, focusing on whether the FDIC decision to delay the resolution met the requirements of the Federal Deposit Insurance Corporation Improvement Act of 1991 (FDICIA).

Findings

GAO found that: (1) FDIC violated FDICIA requirements by failing to document its resolution on the failed bank; (2) it could not determine the FDIC basis for assuming interim control of the bank; (3) FDIC made several assumptions in its cost evaluation for interim control of the bank that made the cost estimate for the interim control option more uncertain than those for other options; (4) the FDIC assumption that recoveries on some assets would be greater by placing those assets under conservatorship raised questions about FDIC ability and capacity to efficiently manage and dispose of such assets; (5) FDIC did not have adequate empirical data to back up many of its cost assumptions; and (6) FDIC did no analysis to determine the uncertainty inherent in its cost evaluation.

Open Recommendations to Agencies

Recommendation: The Chairman, FDIC, should ensure prompt development and implementation of policies governing the complete and consistent documentation of the agency's resolution actions. As required by section 13(c)(4) of the Federal Deposit Insurance Act, the FDIC Board should document the alternatives considered and the evaluation of each alternative, including the cost that the Board attributes to each alternative and the assumptions on which its cost evaluations are based. The record should also include appropriate documentation to support the assumptions underlying

the Board's cost estimates and evaluations.
Status: Action in process. Policy guidance currently is being developed by FDIC.

Recommendation: The Chairman, FDIC, should assess and report on FDIC policies, practices, and historical experiences, as well as those of open banks, in disposing of troubled assets that are not readily marketable. The study should determine whether, and under what circumstances, FDIC operations create a cost difference in expected recoveries on such assets. If recoveries are found to be less under FDIC control or contract, FDIC should develop methods to minimize or avoid such added losses.
Status: Action in process. FDIC is in the data collection phase of the study.

Recommendation: The Chairman, FDIC, should develop policies for determining when and how uncertainty should be incorporated into the cost evaluations.
Status: Action in process. The Division of Resolution is modifying cost test guidelines.

Failed Thrift: Lengthy Government Control of Sunbelt Savings Bank

GGD-92-82, 04/28/92 GAO Contact: James L. Bothwell, (202)275-8678

Background

Pursuant to a congressional request, GAO reviewed: (1) why a federal savings bank has remained under government control since August 1988; and (2) the costs and benefits of this control.

Findings

GAO found that: (1) the Federal Savings and Loan Insurance Corporation (FSLIC) did not resolve the eight thrifts subsequently consolidated as the bank because no eligible acquirer came forward and FSLIC did not have the estimated $7.4 billion required to pay off insured deposits; (2) FSLIC determined that consolidating the thrifts into one institution would cost about $400 million less than liquidating the eight thrifts under a 10-year assistance agreement; (3) the Office of Thrift Supervision (OTS) held off on closing the bank and placing it in Resolution Trust Corporation (RTC) conservatorship because OTS had confidence in the bank's management and was aware of the Federal Deposit Insurance Corporation's (FDIC) plans to market and resolve the thrift; (4) the ultimate cost of the bank's resolution will not be known until after all of its assets are sold, which could take many years, but when RTC resolves the thrift it will be required to prepare an estimate of the total resolution cost; (5) the money the bank borrowed from the Federal Home Loan Bank of Dallas to help fund its liquidity needs cost the government about $53 million more than if it had borrowed the money from the Treasury; and (6) some expenses authorized by FSLIC and FDIC to operate and improve the bank as a going concern in order to sell it as a whole thrift may not be fully recovered.

Open Recommendations to Agencies

Recommendation: The Chief Executive Officer, RTC, should instruct his staff to compare the RTC total resolution cost estimate with the estimated cost of an earlier liquidation to calculate whether there was a financial cost of the delay in resolving Sunbelt and, if so, the extent of such cost.
Status: Action in process. RTC is developing the methodology for the cost study GAO recommended.

FDIC: Loan Sales Jeopardized by Systems and Other Internal Control Problems

IMTEC-91-61, 08/21/91 GAO Contact: Howard G. Rhile, Jr., (202)512-6418

Background

GAO provided information on loans purchased from the Federal Deposit Insurance Corporation (FDIC), focusing on whether: (1) the automated system used to account for the loans and provide information to investors accurately reflected information stored in the manual loan files; and (2) such manual loan files were accurate.

Findings

GAO found that: (1) 23 of the 25 loans reviewed had serious errors in the manual loan files or the automated records; (2) 5 loans valued at $183,000 were worthless, and the remaining 18 loans, valued at about $1.8 million, were worth less than represented because either they were not totally owned by FDIC, they were not backed by collateral as claimed by FDIC, or they were subject to borrowers' judgment or bankruptcy proceedings not disclosed by FDIC; (3) weaknesses in loan information maintenance and review included the use of asset management systems that did not accurately track loan amounts and the failure of FDIC managers to ensure that procedures for maintaining manual and automated loan records were followed; (4) FDIC attributed such weaknesses to staff not following FDIC loan records maintenance procedures, the large number of assets in the sale, and inexperienced staff; and (5) FDIC noted similar weaknesses at six other offices.

Open Recommendations to Agencies

Recommendation: The Chairman, FDIC, should take steps to ensure that the internal control weaknesses discussed in this report do not exist at other FDIC offices.

Status: Action in process. FDIC conducted a nationwide Liquidation Asset Management Information System data integrity study, which was completed in April 1992. The study found that internal control weaknesses of the nature discussed in the GAO report were systemic throughout its consolidated offices. While the study included recommendations to correct the weaknesses, it did not address when the problems will be fixed and who is responsible.

Financial Institutions: Time Limits on Holding Deposits Generally Met but More Oversight Needed

GGD-91-132, 09/30/91 GAO Contact: James L. Bothwell, (202)275-8678

Background

Pursuant to a legislative requirement, GAO evaluated the implementation and administration of the Expedited Funds Availability Act (EFAA), which limits the length of time that financial institutions can hold funds from checks deposited into customer accounts, focusing on the Federal Reserve Board's (FRB) efforts to establish examination procedures and monitor the act's compliance.

Findings

GAO found that: (1) FRB has established a regulatory and administrative framework and a council of regulatory agency representatives to provide for the effective implementation of the act; (2) since selected examination and complaint files do not identify excessive check holding practices, GAO believes that financial institutions are generally complying with the act's funds availability schedules; (3) although the most frequent violations identified usually pertained to disclosure requirements, additional clarification of the act's provisions may be needed to achieve greater compliance; (4) while FRB examinations reviewed were

thorough, other regulators did not follow the uniform examination procedures for testing check holds to ensure that the institutions' hold practices were consistent with their hold policies; (5) documentation of the procedures that the examiners followed in reviewing compliance with the act and in supporting their conclusions varied widely and was often limited or nonexistent; (6) the 33 financial institutions contacted were concerned about their exposure to check fraud loss, but did not believe it would be cost-effective to collect data on fraud losses attributable to the act because of the difficulty of isolating fraud losses that occurred as a result of the act's availability schedules; and (7) it could not determine the extent to which losses could be further alleviated through technological or operational improvement to institutions' check collection and return systems.

Open Recommendations to Agencies

Recommendation: For better administration of EFAA, FRB, the Comptroller of the Currency, the Chairman of the Federal Deposit Insurance Corporation, the Director, Office of Thrift Supervision, and the Chairman of the National Credit Union Administration should collectively evaluate their examination experience under the act and review the Federal Financial Institutions Examination Council uniform examination guidelines to identify procedures that they consider essential for assessing compliance with EFAA funds availability provisions. Those procedures should include guidance on: (1) the extent of testing of various types of transactions needed to ascertain compliance; and (2) the type and extent of documentation needed to support the examiners' conclusions and facilitate supervisory review. The procedures deemed essential should then be incorporated into each agency's compliance examination handbook or manual, and examiners should be required to use them during subsequent examinations.
Status: Action in process. The NCUA EFAA compliance checklist has been expanded from four to eight questions. Revised guidance to be included in the Compliance Manual provides that the comments section for Regulation CC may be used to document sampling performed to support the examiner's conclusions on check holds. The draft guidance is with the Examination Committee for approval and is expected to be issued in late 1992.

Recommendation: For better administration of EFAA, FRB should issue supplementary guidance that highlights and illustrates the most frequently violated EFAA provisions to enhance financial institutions' compliance with EFAA.
Status: Action in process. The Federal Reserve Board is in the final stages of drafting a guidance pamphlet on Regulation CC's most common violations. Internal comments are currently being incorporated. The guidance is expected to be issued by the end of this year.

Futures Markets: Strengthening Sales Practice Oversight

GGD-91-41, 04/25/91 GAO Contact: James L. Bothwell, (202)275-8678

Background

GAO evaluated the Commodity Futures Trading Commission's (CFTC): (1) oversight of self-regulatory organizations' (SRO) compliance with sales practice requirements; and (2) monitoring of SRO sales practice audits.

Findings

GAO found that: (1) CFTC oversight of futures industry sales practices needed to be strengthened to provide investors with additional protection against sales practice abuses; (2) rule enforcement reviews (RER) provided only limited coverage of sales practice requirements and could be better planned and documented; (3) CFTC recommendations made as a result of RER were not always implemented or resolved; (4) CFTC did not regularly collect data on SRO audit compliance and results; (5) CFTC did not enforce existing audit requirements, resulting in gaps in audit coverage; (6) SRO audit guidelines were incomplete; and (7) the futures industry required full disclosure of commissions and fees, but did not regulate them.

Open Recommendations to Agencies

Recommendation: The Chairman, CFTC, should improve branch office audit selection criteria to ensure that at least

some branch offices of all firms requiring coverage are audited.
Status: Action in process. CFTC plans to make appropriate changes to branch office audit selection criteria. CFTC staff agreed that a "for cause" approach might be a more cost-effective approach to select branch offices for audit. They are working with the Joint Audit Committee to select the most effective approach.

Government-Sponsored Enterprises: A Framework for Limiting the Government's Exposure to Risks

GGD-91-90, 05/22/91 GAO Contact: James L. Bothwell, (202)275-8678

Background

Pursuant to a legislative requirement, GAO reviewed the risks undertaken by government-sponsored enterprises (GSE) in order to propose: (1) appropriate regulatory authorities for GSE federal regulators; (2) a regulatory structure to administer GSE oversight; and (3) capital standards to adequately protect the government's interest in GSE.

Findings

GAO found that: (1) the Department of Housing and Urban Development (HUD) lacked the authority to set capital rules for the Federal National Mortgage Association and the Federal Home Loan Mortgage Association; (2) the Student Loan Marketing Association lacked federal oversight of its financial activities and a minimum capital requirement; (3) the Farm Credit Administration lacked specific authority to set capital standards for the Federal Agricultural Mortgage Corporation (Farmer Mac); and (4) the Federal Home Loan Bank System's statutory capital rules used a capital-to-outstanding debt ratio that did not consider risks of off-balance activities or the relative riskiness of various bank assets. GAO believes that in order to overcome those shortcomings: (1) GSE regulators need authority to set rules, monitor financial performance and compliance with regulations, set minimum capital requirements, enforce regulations by imposing appropriate sanctions, and levy assessments to cover supervisory costs; (2) GSE regulatory authorities should be similar to those for banks, with federal oversight supplementing corporate guidance; (3) GSE should be regulated by a single independent regulatory body overseen by an independent board of directors that is prominent in government and has the organizational capacity to protect the government's interest in accomplishing GSE public purposes; (4) minimum capital standards should take into account the amount of capital needed to withstand stressful economic environments, and enterprise size so that reserves can cover management, operations, and business risks; and (5) Farm Credit Banks and Banks for Cooperatives should continue to follow bank-like, risk-based capital rules since they compete directly with commercial banks.

Open Recommendations to Congress

Recommendation: To correct the inadequacies in the federal government's oversight of GSE, to promote safety and soundness, and to ensure fulfillment of statutory purposes, Congress should establish a Federal Enterprise Regulatory Board composed of three voting members and three nonvoting members. The voting members should include a full-time chairperson appointed by the President and confirmed by the Senate, the Secretary of the Treasury, and the Chairman of the Board of Governors of the Federal Reserve System. The nonvoting members should be the Secretaries of Agriculture, Education, and HUD.
Status: Action in process.

Recommendation: To correct the inadequacies in the federal government's oversight of GSE, to promote safety and soundness, and to ensure fulfillment of statutory purposes, Congress should designate the chairperson of the Federal Enterprise Regulatory Board as chief executive officer to administer the day-to-day operations of the regulator.
Status: Action in process.

Recommendation: To correct the inadequacies in the federal government's oversight of GSE, to promote safety and soundness, and to ensure fulfillment of statutory purposes, Congress should provide the GSE regulator with the authority and responsibility to: (1) establish rules governing GSE; (2) monitor GSE activities and condition; (3) set capital requirements for GSE based on the risks they undertake; (4) levy assessments on GSE to cover the costs of regulation; and (5) enforce all applicable

statutes and regulations. Enforcement authorities should track those available to bank and thrift regulators and their use should be tied to certain prespecified conditions.
Status: Action in process.

Recommendation: Congress should direct the GSE regulator to establish minimum required capital standards for GSE that are based on the risks they undertake. The standards should include the sum of capital determined by: (1) empirically based tests of GSE capital adequacy to withstand credit and interest rate risk in stressful economic environments; and (2) a leverage ratio that provides capital for nonmeasurable risks calculated on the basis of on- and off-balance-sheet at-risk assets.
Status: Action in process.

Congressional Action: Various bills designed to improve oversight of GSE have passed the committee, including H.R. 3083, S. 1709, and S. 1915. H.R. 2900, the Government-Sponsored Housing Enterprises Financial Safety and Soundness Act of 1991, has passed the House, and S. 2733, which includes several housing acts, passed the Senate. Improved regulatory authority over Farmer Mac was provided to the Farm Credit Administration by P.L. 102-237, signed December 13, 1991. Legislation passed to date has generally followed the GAO regulatory prescription, but a single federal regulation has not been adopted. The bills that passed the House and Senate differ with the Senate bill accomplishing most of GAO recommendations for housing GSE.

Government-Sponsored Enterprises: Using Private Risk Ratings for Exemptions From Federal Regulations

GGD-92-10, 11/06/91 GAO Contact: James L. Bothwell, (202)275-8678

Background

GAO compared the risk ratings of government-sponsored enterprises done by bank regulators and nationally recognized statistical rating organizations (NRSRO).

Findings

GAO found that: (1) although NRSRO ratings and banks' process of assessing capital, assets, management, earnings, and liquidity (CAMEL) to determine rate risks were similar, they differed often enough that one could not be readily substituted for the other; (2) no major differences existed between regulatory and NRSRO ratings for the least risky institutions; (3) neither bank regulators nor NRSRO consistently reported risk changes, and often did not have a common view of bank activity risks; (4) if low rating results from banks are assumed to be consistent with expected experience for enterprises, then a safe-harbor proposal limited to enterprises receiving two triple-A ratings would be unlikely to result in rate misclassifications, but if the safe-harbor proposal incorporates rating categories below this highest level, then the possibility of misclassification would be greater; and (5) since NRSRO and CAMEL ratings often differed, having both ratings would offer better information to the government than relying on only one.

Open Recommendations to Congress

Recommendation: If the experience from banks provides a reasonable basis for assessing how an enterprise safe-harbor would work, then Congress may wish to consider restricting any regulatory safe-harbor to triple-A rated enterprises.
Status: Action in process. H.R. 2900, the Government-Sponsored Housing Enterprises Financial Safety and Soundness Act of 1991, passed the House and S. 2733, which includes the Federal Housing Regulatory Reform Act of 1992, Presidential Insurance Commission Act of 1992, and Secondary Market for Commercial Real Estate Mortgage Loans Act of 1992, passed the Senate. Both bills are meant to improve regulation of housing GSE. Neither bill includes safe-harbor provisions.

Investment Advisers: Current Level of Oversight Puts Investors at Risk

GGD-90-83, 06/26/90 GAO Contact: James L. Bothwell, (202)275-8678

Background

Pursuant to a congressional request, GAO reviewed the Securities and Exchange Commission's (SEC) regulation of investment advisers.

Findings

GAO found that: (1) since 1980, the number of financial advisers has tripled from about 4,600 to about 14,000, and the assets they manage have increased from about $440 billion to about $4.6 trillion; (2) investment advisers provide investors little assurance that the information they receive from advisers is accurate or that advisers operate in accordance with SEC requirements and regulations; (3) the SEC registration program provides little protection for investors since it does not verify information provided to clients until long after advisers are registered; (4) SEC has no program to identify people who provide advice but never register; (5) SEC has no comprehensive system to provide summary information on inspection results by region or in total; (6) an SEC staff shortage makes it difficult to have a complete oversight program; and (7) SEC does not have the resources necessary to adequately regulate the advisory industry.

Open Recommendations to Congress

Recommendation: Given the limited protection provided by the existing federal oversight program, Congress should either take action to strengthen the program or consider repealing the requirements for federal regulation of investment advisers. Regardless of which approach is adopted, the enhancements to the registration and inspection programs recommended by GAO should be included.
Status: Action in process. The Subcommittee on Telecommunications and Finance, Committee on Energy and Commerce, introduced legislation in this Congress to provide better investor information and protection from fraudulent investment advisers. Currently, the bill is pending in the House.

Open Recommendations to Agencies

Recommendation: SEC should require that the oversight program for investment advisers inspect the business operations of each newly registered adviser within a reasonable time, such as within 1 year of registration, and periodically thereafter, according to risk.
Status: Action taken not fully responsive. The Senate Banking Securities Subcommittee has introduced legislation that would, among other things, allow SEC to hire more examiners to increase advisers' inspections.

Recommendation: SEC should require that the oversight program for investment advisers reinspect within a reasonable time, such as 6 months, advisers found to have deficiencies that present high risks to their clients.
Status: Action taken not fully responsive. The Senate Banking Securities Subcommittee has introduced legislation that would, among other things, allow SEC to hire more examiners to increase advisers' inspections. The House Subcommittee introduced legislation in June 1992 to require SEC to perform periodic inspections.

Recommendation: SEC should require that the oversight program for investment advisers develop summary information on inspection results to help target for reinspection those advisers found to present the highest risks to investors.
Status: Action taken not fully responsive. The Senate Banking Securities Subcommittee has introduced legislation that would, among other things, allow SEC to hire more examiners to increase advisers' inspections.

Office of Thrift Supervision: Stronger System Controls Needed to Prevent Call Report Delays

IMTEC-92-22, 02/14/92 GAO Contact: Howard G. Rhile, Jr., (202)512-6418

Background

Pursuant to a congressional request, GAO reviewed the Office of Thrift Supervision's (OTS) delay in issuing quarterly data on thrifts' operating conditions, focusing on the: (1) cause and extent of the delay; and (2) adequacy of OTS steps to correct the problem.

Findings

GAO found that: (1) during the processing of thrifts' call report data for the quarter ending September 30, 1990, a contractor experienced a communications failure and inadvertently destroyed data maintained on the system; (2) an OTS attempt to restore the data unintentionally erased data tapes; (3) OTS did not ensure, before attempting to restore tapes, that it had backup tapes, and used software that was not designed or authorized for restoration; (4) OTS had to re-edit and verify the data it received from thrifts, and the National Technical Information Service did not receive the data until 39 days after the target date for issuance; and (5) OTS lacks formal policies and procedures for system maintenance, system backup, and data restoration. GAO also found that, since the delay, OTS has: (1) developed draft policies and procedures for systems maintenance; (2) issued a manual formally documenting policies and procedures for system operation, backup, and restoration; (3) shifted maintenance duties from the contractor to OTS staff for closer control and supervision; and (4) assigned quality assurance responsibilities to OTS technical staff responsible for systems operation. GAO believes that the steps do not adequately address quality assurance weaknesses, since: (1) assigning quality assurance duties to OTS staff responsible for systems operation presents conflicting duties and impairs the independence of quality assurance; and (2) operational responsibilities would be given priority over quality assurance.

Open Recommendations to Agencies

Recommendation: To ensure the timely release of thrift call reports, the Director, OTS, should strengthen system controls. Such action should include: (1) finalizing policies and procedures on system maintenance; and (2) establishing a quality assurance function independent of operations.

Status: Action in process. OTS: (1) finalized its system maintenance policies and procedures; and (2) hired two database administrators to improve the backup and restoration procedures for quarterly thrift call reports. However, OTS is still establishing a quality assurance function. The Office of Information Resources Management staff members have developed and transmitted a quality assurance proposal to the OTS Director, who is currently considering the plan.

Resolution Trust Corporation: A More Flexible Contracting-Out Policy Is Needed

GGD-91-136, 09/18/91 GAO Contact: J. William Gadsby, (202)275-8387

Background

Pursuant to a congressional request, GAO reviewed the Resolution Trust Corporation's (RTC) contracting procedures, focusing on whether RTC uses an approach that allows it to select between contractors and RTC staff for the most advantageous approach to handle asset management and disposition.

Findings

GAO found that: (1) RTC does not justify decisions to hire private contractors based on comparison of in-house and contractor costs since the applicable law

does not require it to prepare justifications to support its contracting procedures; (2) although the RTC policy to use only private-sector asset management and disposition contractors for real estate and problem loan assets may not be the most cost-effective approach, most RTC staff believe that a change in its contracting policy would divert the staff's attention from its primary goal of contracting for such services; (3) some RTC staff said that a more flexible approach for contracting decisions could be more effective than the current RTC policy; and (4) some RTC staff believe that in some situations, RTC staff could manage and dispose of assets more effectively than a contractor, particularly where RTC developed expertise on a complex asset or package asset, or expected to sell an asset through a RTC-sponsored bulk sale, auction, or other expedited selling technique.

Open Recommendations to Agencies

Recommendation: RTC should clarify its contracting-out policy so that its staff clearly understand that they have the flexibility to use their staff instead of private contractors when in their judgment an in-house approach would be more practical and efficient for a particular need or situation.
Status: Action in process. The committee set up to study implementation of this recommendation has completed its work. A draft of their recommendations has been submitted to RTC management for review and approval.

Resolution Trust Corporation: Affordable Multifamily Housing Program Has Improved but More Can Be Done

GGD-92-137, 09/29/92 GAO Contact: J. William Gadsby, (202)275-8387

Background

GAO assessed the Resolution Trust Corporation's (RTC) progress in: (1) preserving affordable rental properties; (2) developing a national program and strategy for selling multifamily properties, including assisting nonprofit organizations and public agencies with special financing and price discounts; and (3) complying with statutory provisions pertaining to bulk and individual property sales.

Findings

GAO found that: (1) RTC has not developed a well-defined, integrated multifamily program, and has had limited success in preserving affordable housing for low-income families; (2) RTC field offices developed their own sales procedures and marketing processes; (3) RTC did not give its offices adequate guidance on comparing similar bids and, as a result, RTC completed sales that resulted in lost affordable housing units; (4) RTC was slow to implement the special financing and pricing options authorized by Financial Institutions Reform, Recovery, and Enforcement Act (FIRREA) for nonprofit organizations and public agencies; (5) in May and June 1992 RTC published various rules, policies, and directives on marketing and sales of property under the affordable housing program; and (6) RTC bulk sale practices remain inconsistent with the applicable statute because they inhibit or prevent qualified multifamily purchasers from buying an individual property if RTC markets it as part of a bulk package.

Open Recommendations to Agencies

Recommendation: The Chief Executive Officer, RTC, should implement corporatewide procedures and systems to monitor and oversee the implementation of the program directives.
Status: Action not yet initiated.

Recommendation: The Chief Executive Officer, RTC, should amend the Affordable Housing Disposition Program rules to conform with the individual sales preference provision contained in section 21A(c) of the Federal Home Loan Bank Act.
Status: Action not yet initiated.

Recommendation: The Chief Executive Officer, RTC, should analyze bulk and individual sales methods to determine their effect on preserving affordable housing and on sales prices for properties in the program.
Status: Action not yet initiated.

Recommendation: The Chief Executive Officer, RTC, should, after conducting an appropriate analysis and empirical data show that affordable housing can best be

preserved through bulk sales, seek an appropriate amendment to this provision of the law.

Status: Action not yet initiated.

Resolution Trust Corporation: Assessing Portfolio Sales Using Participating Cash Flow Mortgages

GGD-92-33BR, 02/25/92 GAO Contact: J. William Gadsby, (202)275-8387

Background

Pursuant to a congressional request, GAO reviewed the Resolution Trust Corporation's (RTC) pilot program of portfolio sales using participating cash-flow mortgages.

Findings

GAO found that: (1) as of September 30, 1991, $45 billion of the $147 billion in assets that RTC held in inventory from failed thrifts were in such hard-to-sell assets as delinquent loans and commercial real estate; (2) commercial real estate and land accounted for about $15.7 billion of RTC assets; (3) RTC uses portfolio sales to sell its real estate assets; (4) by the end of fiscal year 1991, RTC had sold $6.2 billion in real estate assets, including $4.4 billion of commercial real estate and land; and (5) the RTC portfolio sales policy states that RTC may solicit, evaluate, and negotiate purchase offers for portfolio sales of real estate, delinquent loans, and other liquified assets. GAO believes that: (1) the large inventory of assets and anticipated future additions will require RTC to develop creative and innovative strategies to sell those assets; (2) the use of portfolio sales using participating cash-flow mortgages could be an important disposition strategy for the least marketable real estate assets and reflects RTC willingness to become more innovative and market-responsive; and (3) overall, the strengths of the pilot portfolio using participating cash-flow mortgages outweigh the weaknesses.

Open Recommendations to Agencies

Recommendation: RTC should perform a post-closing assessment of the pilot transactions to determine if all policy and transaction requirements were complied with and if the transactions have the potential to meet RTC financial objectives.
Status: Action not yet initiated. Although RTC has closed on three assets in the pilot transaction with Patriot American Investors, the transaction is still ongoing with additional assets to be purchased. The post-closing assessment cannot be performed until the transaction is completed.

Recommendation: RTC should develop detailed oversight procedures for loan monitoring and administration, centralize oversight responsibility, and implement an oversight process in a timely manner. The oversight process should be implemented prior to the completion of the pilot transactions. These actions should enable RTC to closely monitor completed portfolio sales using participating cash-flow mortgages in order to protect RTC long-term interests.
Status: Action in process. Per letter dated May 26, 1992, RTC is in the process of establishing servicing and oversight policies and procedures including: (1) utilizing existing RTC loan servicers to service the pilot transactions on an interim basis; (2) establishing a loan servicing program for the long-term administration of the portfolio sales; and (3) developing a loan servicer oversight program.

Recommendation: RTC should determine how it will account for the loan assets that it receives as a result of the pilot transactions and whether any allowance for potential future loss is required.
Status: Action in process. Per letter dated May 26, 1992, RTC is in the process of developing policies and procedures with regard to accounting for loan assets resulting from portfolio sales. RTC also states that every potential and contingent liability will be considered in the loan loss reserve calculations and will be reflected in RTC corporate reporting.

Resolution Trust Corporation: Better Qualified Review Appraisers Needed

GGD-92-40BR, 04/23/92 GAO Contact: J. William Gadsby, (202)275-8387

Background

Pursuant to a congressional request, GAO reviewed the qualifications of the review appraisers that the Resolution Trust Corporation (RTC) hired between October 1989 and June 1991.

Findings

GAO found that: (1) RTC gives its consolidated and regional field offices considerable discretion in identifying the most qualified candidates for in-house review appraiser positions; (2) other than a general job description, RTC has no specific hiring criteria for in-house appraisers; (3) 69 percent of RTC review appraisers lack sufficient appraisal experience; (4) RTC does not require applicants to submit enough supporting data on their appraisal education and experience; (5) RTC headquarters has not provided leadership to its field offices in setting review appraiser qualification standards and hiring criteria; and (6) RTC has not been evaluating appraisers' performance.

Open Recommendations to Agencies

Recommendation: To improve the appraisal program, RTC should hire a senior executive level chief appraiser to manage and assess the appraisal program's execution.
Status: Action not yet initiated.

Recommendation: To improve the appraisal program, RTC should assess the appraisal skills and capabilities of the current review appraiser staff.
Status: Action not yet initiated.

Recommendation: To improve the appraisal program, RTC should upgrade the skills and capabilities of any underqualified review appraisers as rapidly as feasible.
Status: Action not yet initiated.

Recommendation: To improve the appraisal program, RTC should develop and implement detailed qualification standards and hiring criteria to ensure that qualified personnel are hired.
Status: Action not yet initiated.

Recommendation: To improve the appraisal program, RTC should require more complete data from applicants to support their appraisal-related educational background and experience.
Status: Action not yet initiated.

Resolution Trust Corporation: Corporate Strategy Needed to Improve Information Management

IMTEC-92-38, 03/05/92 GAO Contact: Howard G. Rhile, Jr., (202)512-6418

Background

Pursuant to a congressional request, GAO provided information on the Resolution Trust Corporation's (RTC) development of: (1) the Real Estate Owned Management System (REOMS), intended to support the management and sale of real estate assets formerly held by failed thrifts; (2) the Loans and Other Assets Inventory System (LOAIS), intended to provide RTC managers with information to manage loans and other assets formerly held by failed thrifts; (3) the Asset Manager System (AMS), intended to assist RTC in managing the activities of asset management contractors; and (4) reporting requirements for contractors assisting in the disposition of assets formerly held by failed thrifts.

Findings

GAO found that RTC: (1) has partially deployed REOMS, LOAIS, and AMS without following sound information resources management principles and without adequately defining systems requirements, resulting in the systems' inability to meet requirements; (2) has spent about $14 million and expects to

spend an additional $13 million on REOMS, which is unable to provide accurate information on assets for sale or for grouping assets for sales programs, or management reports on the results of sales programs; (3) has spent about $4 million and expects to spend an additional $6 million on LOAIS, but has still not identified users' information needs, has experienced complex and time-consuming data entry problems, and has experienced a lack of cooperation from some contractors in developing LOAIS automated interfaces; (4) has spent about $2 million and expects to spend an additional $6 million on AMS, but needs to address system limitations involving the electronic transfer of accounting data from contractors' systems, inadequate internal controls for electronic funds transfers, and the inability to provide corporate-wide information on contractor performance; and (5) reporting requirements for contractors assisting in asset disposition are burdensome, may be unnecessary, and may not provide all the information RTC needs. GAO also found that RTC, to address the identified problems, has: (1) transferred many systems development responsibilities to another division to place greater emphasis on meeting users' needs; and (2) formed user groups to identify and prioritize business needs.

Open Recommendations to Agencies

Recommendation: To ensure that RTC asset management systems adequately support the management and sale of failed thrift assets, the Chief Executive Officer, RTC, should strengthen RTC systems development practices.
Status: Action in process. To strengthen its system development practices, RTC requires that a program manager, a system project manager, and a business analyst work as a team to ensure that systems are developed to meet corporate business needs. System user groups meet to monitor system progress and provide feedback as to whether the system is meeting their needs. RTC top managers receive and review monthly status reports.

Recommendation: The Chief Executive Officer, RTC, should define business strategies for assets and contractors. This action should include milestones so that progress can be determined by Congress and RTC.
Status: Action in process. RTC has made significant changes to improve the three asset systems. Needed data elements for REOMS have been identified, and REOMS system limitations are being corrected and data integrity is being improved. AMS is being redesigned to better meet asset manager contractors' needs, and controls over AMS electronic funds transfers are being strengthened. RTC discontinued its development of LOAIS.

Recommendation: The Chief Executive Officer, RTC, should match information needs to those defined business strategies. This action should include milestones so that progress can be determined by Congress and RTC.
Status: Action in process. RTC is defining corporatewide business strategies for 21 priority areas designated by the RTC Chief Executive Officer. These priority areas include RTC asset sales and asset manager reporting. Until these strategies are defined, RTC asset systems are being developed and implemented according to the information needs defined by asset system user groups, which represent both corporate and field organizational units.

Recommendation: The Chief Executive Officer, RTC, should develop systems to provide timely, accurate, and complete information, which is needed by RTC and its contractors to manage and sell failed thrift assets. This action should include milestones so that progress can be determined by Congress and RTC.
Status: Action in process. RTC asset systems are being developed and implemented according to the information needs defined by asset system user groups. Top managers review the status of major systems and must approve major system changes. RTC has undergone changes to restructure its field operations, which may impact the way it conducts its asset management and sales, and may not know whether its systems are meeting needs.

Resolution Trust Corporation: Disposal of Furniture, Fixtures, and Equipment Needs Improvement

GGD-92-112, 08/13/92 GAO Contact: J. William Gadsby, (202)275-8387

Background

Pursuant to a congressional request, GAO reviewed how the Resolution Trust Corporation (RTC) manages and disposes of furniture, fixtures, and equipment (FF&E), including such unusual assets as aircraft and artwork.

Findings

GAO found that: (1) although RTC has developed policies and procedures for managing and disposing of FF&E, its controls over those assets do not ensure that they are disposed of economically and efficiently while maximizing revenues; (2) the RTC policy regarding donations of FF&E states that items determined to have nominal value should be donated to nonprofit organizations, but the policy does not define nominal value and is silent on when it would be more cost-effective to donate items before attempting to market them; (3) because inventories and appraisals are not always done promptly marketing of FF&E is also hampered, and RTC needs to ensure that it has adequate internal controls over high-risk assets that exceed the nominal value criteria; (4) the RTC nationwide inventory control system fails to give RTC an accurate and complete FF&E inventory because inventory remains on the system well after it had been sold and because there are mass deletions of inventory from the system without verification; and (5) although RTC has abandoned its national FF&E inventory system, it needs to develop accurate inventories at each thrift to help local officials quickly establish control over and dispose of those assets.

Open Recommendations to Agencies

Recommendation: RTC should ensure that marketing and disposition plans for FF&E assets adequately document the inventory appraisal, shipping, and storage costs used to select the most cost effective disposition method.
Status: Action not yet initiated.

Recommendation: RTC should define nominal value in dollar terms for FF&E purposes.
Status: Action not yet initiated.

Recommendation: RTC should eliminate the requirement that nominal value FF&E assets must be marketed before they can be donated to nonprofit organizations or agencies, provided RTC determines that donating those assets would be more cost-effective than holding and selling them.
Status: Action not yet initiated.

Recommendation: RTC should permit low-value items that exceed the nominal value criteria but are in poor condition or outdated to be donated to nonprofit organizations or agencies provided RTC determines that donating those assets would be more cost-effective than holding and selling them.
Status: Action not yet initiated.

Recommendation: RTC should strengthen the internal controls over FF&E assets at each thrift by setting a target for completing their inventory and appraisals after a thrift comes under RTC control and holding managing agents accountable for meeting the target date.
Status: Action not yet initiated.

Resolution Trust Corporation: Effectiveness of Auction Sales Should Be Demonstrated

GGD-92-7, 10/31/91 GAO Contact: J. William Gadsby, (202)275-8387

Background

Pursuant to a congressional request, GAO provided information on the Resolution Trust Corporation's (RTC) national satellite auction, focusing on whether: (1) the auction program design was conceptually sound; and (2) auctions were a viable and effective method for selling real estate assets.

Findings

GAO found that: (1) the RTC auction approach includes elements that should provide an adequate foundation for ensuring that auctions are a productive way to sell assets; (2) the RTC auction program hired experienced people to run the auction industry program, established communication lines within RTC and to the public, and established a private-sector outreach effort for the auction program; (3) although RTC believes auctions can be an effective way to sell many types of real estate assets quickly and at a good price, there is uncertainty about the viability of auctions since there has not been enough analysis to determine whether auctions are more effective in maximizing returns than the more commonly used brokered sales approach; and (4) RTC eventually plans to compare the results of different sales methods with the auction approach, which could help RTC respond to criticism that brokered or other approaches work better than auctions because they produce higher returns.

Open Recommendations to Agencies

Recommendation: The Resolution Trust Corporation (RTC) should determine the effectiveness of auctions used to sell its real estate by comparing a sample of the results of auction sales with results realized on various other sales methods, particularly sales by brokers.
Status: Action not yet initiated. RTC has developed a review program project to review all asset sales programs, including auctions, to consider whether they are achieving the highest and best recovery value for RTC. This is still a draft proposal.

Resolution Trust Corporation: Further Actions Needed to Implement Contracting Management Initiatives

GGD-92-47, 03/05/92 GAO Contact: J. William Gadsby, (202)275-8387

Background

Pursuant to a legislative requirement, GAO reviewed the: (1) status of Resolution Trust Corporation (RTC) efforts to incorporate contracting system reforms; and (2) changes affecting the contractor selection process and the evaluation of proposals submitted by contractors competing for standard asset management and disposition agreement (SAMDA) contracts.

Findings

GAO found that: (1) by February 1992, RTC had made substantial progress in developing a policies and procedures manual, defining contracting roles and responsibilities, and developing standardized contract solicitation documents for the SAMDA contracting process, as the RTC Funding Act required; (2) RTC has nearly completed realigning its organizational structure to provide better separation of duties between contracting and program staff; (3) RTC also standardized its forms and procedures for reviewing SAMDA contract proposals and for analyzing proposed contract fees; (4) RTC field staff in different offices do not uniformly evaluate the technical competency of potential SAMDA contractors and lack guidelines for evaluating the financial capability for all types of potential contractors; (5) only 63 percent of the

contracting personnel at the six consolidated offices visited had experience in contracting before accepting positions with RTC, although the act directed RTC to develop training programs specifically for RTC and private contracting staff; and (6) RTC needs to complete the development of its contracting training courses and accelerate the training in order to ensure that the best contractors will be hired to assist in the disposal of failed thrifts' assets.

Open Recommendations to Agencies

Recommendation: The President and Chief Executive Officer, RTC, should develop desk guides to help field staff implement contracting policies and procedures properly and consistently.
Status: Action in process. Estimated completion date: 01/93. RTC expects to complete the desk guides by January 1993.

Recommendation: The President and Chief Executive Officer, RTC, should issue interim guidelines for performing all financial capability evaluations as soon as possible and place a high priority on developing uniform, permanent procedures.
Status: Action in process. The manual is being drafted and should be completed by late 1992.

Recommendation: The President and Chief Executive Officer, RTC, should accelerate the development and implementation of contracting training programs.
Status: Action in process. RTC is currently providing the training to its staff and expects this training to be completed by late 1992.

Resolution Trust Corporation: More Actions Needed to Improve Single-Family Affordable Housing Program

GGD-92-136, 09/29/92 GAO Contact: J. William Gadsby, (202)275-8387

Background

GAO reviewed: (1) the Resolution Trust Corporation's (RTC) progress in selling single-family houses under its Affordable Housing Disposition Program; and (2) whether RTC controls are adequate to ensure that qualified purchasers buy and occupy the homes.

Findings

GAO found that: (1) RTC lacks a consistent verification program to ensure that it sells homes only to eligible buyers; (2) the lack of complete, reliable data prevents RTC, Congress, and others from evaluating the program's results and RTC efforts to reach the low-income families; (3) RTC recently issued a directive requiring buyers to prove that they are eligible to purchase the properties and implementing the requirement that a buyer own the purchased property for at least 1 year; (3) several RTC offices have begun identifying buyers who may have been ineligible to buy program houses or failed to reside in them after purchase; and (4) RTC has taken steps to improve the accuracy of data on prior sales.

Open Recommendations to Agencies

Recommendation: To further improve the effectiveness of the affordable housing program, the Chief Executive Officer, RTC, should implement corporationwide procedures and systems to monitor and oversee the implementation of the program directives and the performance of contractors providing services under the program, particularly the verification of documentary evidence submitted by buyers to support their eligibility to participate in the affordable housing program.
Status: Action not yet initiated.

Recommendation: The Chief Executive Officer, RTC, should implement a corporationwide postpurchase monitoring of sales to verify that buyers actually reside in the properties acquired.
Status: Action not yet initiated.

Recommendation: The Chief Executive Officer, RTC, should further develop policies, procedures, and remedies for resolving program violations.
Status: Action not yet initiated.

Recommendation: The Chief Executive Officer, RTC, should implement data collection controls to ensure data

consistency and accurate reporting of sales data, especially for information necessary to evaluate RTC progress in achieving the program goals.

Status: Action not yet initiated.

Resolution Trust Corporation: Oversight of Certain Loan Servicers Needs Improvement

GGD-92-76, 04/24/92 GAO Contact: J. William Gadsby, (202)275-8387

Background

GAO assessed: (1) the Resolution Trust Corporation's (RTC) oversight of inherited loan servicers that service the RTC inventory of mortgages and loans from failed thrifts; and (2) the adequacy of RTC policies and procedures for monitoring the servicers' loan collection activities.

Findings

GAO found that: (1) RTC does not adequately oversee its inherited loan servicers, who service $7.5 billion in RTC mortgages and loans; (2) RTC does not have the necessary policies and procedures in place to monitor the servicers' loan collection activities; (3) RTC cannot ensure that servicers are accurately accounting for and remitting loan payments, or if its servicers are sound financial institutions that are able to maintain the value and marketability of RTC mortgages and loans; (4) some of the servicers do not meet reasonable loan standards; (5) in September 1991, the Federal National Mortgage Association considered 84 of 298 institutions servicing loans in Florida ineligible to service RTC mortgages; and (6) RTC is planning to address those issues, but its progress has been slow.

Open Recommendations to Agencies

Recommendation: To improve the oversight of inherited loan servicers, the President and Chief Executive Officer, RTC, should move quickly to compile a national inventory of inherited loan servicers.

Status: Action in process. RTC is compiling an inventory of inherited loan servicers.

Recommendation: To improve the oversight of inherited loan servicers, the President and Chief Executive Officer, RTC, should ensure that it has policies and procedures in place to monitor and periodically evaluate the servicers' loan collection activities, financial conditions, and overall performance.

Status: Action in process. All inherited loan servicers will be required to report to a master loan servicer who will provide first level review and oversight. A Loan Servicer Oversight Program directive is being drafted. The Office of Contractor Oversight and Surveillance (OCOS) is implementing comprehensive national performance and compliance reviews for all loan servicers and subservicers.

Resolution Trust Corporation: Performance Assessment for 1991

T-GGD-92-14, 02/26/92 GAO Contact: J. William Gadsby, (202)275-8387

Background

GAO discussed the Resolution Trust Corporation's (RTC): (1) progress in resolving failed or problem thrifts; and (2) funding needs. GAO noted that: (1) Congress took several legislative actions to strengthen and improve RTC operations, including management reform initiatives and reporting requirements; (2) RTC continues to make good progress in resolving thrifts and selling certain assets, and by the end of 1991 had resolved 584 thrifts at a cost of $77 billion; (3) RTC also improved its speed in resolving thrifts; (4) in

December 1991, Congress authorized an additional $25 billion for thrift resolution but stipulated that RTC must obligate the funds before April 1, 1992; (5) RTC cannot accurately predict the full cost of its resolution actions or the exact number or time of future bank failures; (6) RTC made progress in disposing of certain thrift assets, but needs a more aggressive disposition program for its increasing inventory of hard-to-sell financial and real estate assets; (7) RTC also improved its contracting system but has made little progress in implementing effective strategies for contractor oversight and contract administration; and (8) RTC still lacks adequate information systems to support asset management and disposition, and such problems as unclear or changing requirements, inaccurate or incomplete data, poor software, and poor response times have delayed system delivery and use.

Open Recommendations to Congress

Recommendation: Congress should eliminate the April 1, 1992, obligations deadline placed on the $25 billion authorized in December 1991.
Status: Action in process.

Recommendation: Congress should ask RTC to estimate its loss fund needs through the spring of 1993 and provide RTC with sufficient funds on a timely basis to carry out its responsibilities during this period.
Status: Action in process.

Congressional Action: On March 26, 1992, the Senate approved the bill to lift the cap on RTC funding (S. 2482), which includes the Resolution Trust Corporation Funding Act of 1992. There has been no action in the House as of late 1992.

Open Recommendations to Agencies

Recommendation: RTC should define strategies, match information needs to those strategies, and then develop systems to provide complete, accurate, and reliable information to those who need it to carry out their duties to manage asset disposal programs or oversee contractors hired to carry out asset management and other functions.
Status: Action in process. RTC is in the process of defining its strategies. Until this process is complete, RTC is requiring systems project managers to work with business analysts to ensure that systems meet corporate needs.

Resolution Trust Corporation: Progress Under Way in Minority and Women Outreach Program for Outside Counsel

GGD-91-121, 08/30/91 GAO Contact: J. William Gadsby, (202)275-8387

Background

Pursuant to a congressional request, GAO reviewed the Resolution Trust Corporation's (RTC) policies and processes for obtaining outside services through contracts and for including minority-owned and women-owned law firms in those opportunities, focusing on: (1) RTC progress in establishing, implementing, and overseeing its minority and women outreach program for outside counsel; (2) program shortcomings that may prevent more referrals to minority-owned and women-owned firms; and (3) actions taken to increase the participation of those firms.

Findings

GAO found that: (1) RTC and Federal Deposit Insurance Corporation (FDIC) officials attributed the slow start in establishing a minority and women outreach program to insufficient staffing; (2) since April 1991, RTC has implemented and expanded a pilot program designed to increase the number of minority-owned and women-owned firms on the national list of counsel utilized (LCU) and conducted several training seminars for outside counsel; (3) the RTC Board of Directors recently approved regulations for including minority-owned and women-owned firms in all RTC contracting activities; (4) in the nine RTC offices visited, the minority point persons were charged with carrying out the outreach program responsibilities in addition to their legal work; (5) at the offices visited, the outreach programs were at various stages of development; (6) FDIC and RTC adopted a joint venture program that may increase the areas of expertise for

minority-owned and women-owned firms, but shortcomings exist; and (7) program shortcomings included inappropriate firms and inaccurate and insufficient information in LCU, differing interpretations of certain factors used to select outside counsel, the inability of RTC monthly case referral reports to track all legal conservatorships and receiverships, and limited headquarters oversight of outreach activities in the regional and consolidated offices.

Open Recommendations to Agencies

Recommendation: To improve the minority and women outreach program for outside counsel, RTC and FDIC should assess the adequacy of staffing levels assigned both in headquarters and the field offices.
Addressee: Resolution Trust Corporation
Status: Action taken not fully responsive. RTC is currently in the process of placing its minority and women outreach program for legal counsel under its Department of Minority and Women's Program. Under this change, the Director of the Department plans to hire two attorneys who will be responsible for carrying out the program's objectives exclusively, for each of the RTC field offices.

Recommendation: To improve the minority and women outreach program for outside counsel, RTC and FDIC should enhance the usefulness of the list of counsel utilized by including such information as the firms' areas of expertise and rates.
Addressee: Resolution Trust Corporation
Status: Action taken not fully responsive. RTC agrees with the recommendation and plans to have the information on the firm's area of expertise and rates included with the implementation of its Legal Division Information Management System. In May 1992, RTC began including a law firm's area of expertise on its list of counsel utilized, which is now referred to as the list of counsel available.

Recommendation: To improve the minority and women outreach program for outside counsel, RTC and FDIC should enhance oversight of the outreach activities at the regional and consolidated offices to ensure they are in agreement with the objectives of the outreach program.
Addressee: Resolution Trust Corporation
Status: Action in process. RTC is in the process of placing its minority and women's outreach legal program under the responsibility of its Department of Minority and Women's Program and believes that once this change occurs, this will improve the oversight of the legal program in the field.

Resolution Trust Corporation: Progress Under Way in Minority- And Women-Owned Business Outreach Program

GGD-91-138, 09/27/91 GAO Contact: J. William Gadsby, (202)275-8387

Background

Pursuant to a congressional request, GAO reviewed the Resolution Trust Corporation's (RTC) policies and processes to include minority- and women-owned businesses (MWOB) to the maximum extent possible in contracting opportunities, focusing on the: (1) assignment of resources to the MWOB program; and (2) implementation of MWOB program contracting procedures in the field, including certification of MWOB firms and award of technical bonus points and the cost advantage.

Findings

GAO found that: (1) RTC got off to a slow start in implementing a MWOB program for asset management contracting; (2) the lack of comprehensive headquarters program guidance and inadequate staff at RTC headquarters resulted in an inconsistent integration of MWOB program requirements into the contracting process and inhibited RTC ability to provide comprehensive MWOB program implementation oversight; (3) lack of comprehensive guidance has allowed field staff discretion to interpret and apply the interim guidance; (4) RTC lacks assurance that self-certified MWOB are actually MWOB and that MWOB always receive the competitive advantage intended by the program; (5) in four of the six offices visited, the minority contract specialists rarely verified the information supplied by firms to support their self-certification as MWOB; (6) RTC field offices did not apply technical bonus points in a consistent manner, thereby precluding some MWOB from final consideration for contracts; and (7) the 3 percent cost advantage often was not applied because

MWOB cost proposals were generally not within 3 percent of the cost proposal submitted by the low bidder as required, resulting in the use of only $256,315 of the $4 million available for cost advantages.

Open Recommendations to Agencies

Recommendation: To improve the effectiveness of the MWOB program, the Executive Director, RTC, should provide the necessary oversight structure to ensure that the recently proposed MWOB status verification procedures, as well as other aspects of the program, are consistently implemented.

Status: Action taken not fully responsive. RTC believes the newly created MWOB office in headquarters will provide the oversight necessary to implement this recommendation. The Director of the RTC MWOB program has allocated two full-time positions in headquarters to oversee the certification/verification procedures for MWOB and joint ventures. Although RTC is moving in the right direction, these positions have not been filled.

Recommendation: To improve the effectiveness of the MWOB program, the Executive Director, RTC, should determine at what stage during the contract evaluation process technical bonus points should be applied for MWOB asset management firms and issue guidance to the consolidated offices to consistently implement that policy.

Status: Action taken not fully responsive. RTC is finalizing regulations for the MWOB program, which will include specific guidance on the application of technical bonus points. On August 20, 1992, RTC issued a directive to its field offices describing procedures for the application of technical and cost bonus points to MWOB. However, consistent implementation of this directive by the field offices has not begun.

Resolution Trust Corporation: Survey Results on RTC's Communication and Real Estate Marketing

GGD-92-134BR, 09/24/92 GAO Contact: J. William Gadsby, (202)275-8387

Background

GAO surveyed Resolution Trust Corporation (RTC) staff and private realtors who specialize in industrial and office real estate to assess RTC responsiveness to requests about its real estate properties.

Findings

GAO found that: (1) RTC sales center staff reported that they had taken steps to establish good working relationships with the private sector; (2) RTC sales center staff had real estate experience in the local market and established outreach programs to provide information on properties and assist purchasers; (3) industrial realtors reported that RTC personnel lacked knowledge of local markets and did not timely provide information or respond to purchase offers; (4) realtors believed that RTC information dissemination activities were ineffective; (5) many realtors believed that, over the 6-month period before survey completion, RTC had improved; (6) realtors had mixed views of RTC property management efforts; (7) realtors did not use such RTC marketing tools as diskettes listing RTC inventory, preferring such traditional methods as newspaper advertising, direct mailings, and multiple listing services; (8) as of April 1992, RTC has sold nearly $10 billion of its real estate assets; and (9) since 90 percent of the remaining assets are commercial, RTC needs to work closely with industrial and office realtors.

Open Recommendations to Agencies

Recommendation: RTC should make changes to its operations, by developing strategies to improve the timeliness of its responses for information on its real estate inventory and ensuring that its staff and contractors establish good working relationships with the local real estate community.

Status: Action not yet initiated.

Securities Arbitration: How Investors Fare

GGD-92-74, 05/11/92 GAO Contact: James L. Bothwell, (202)275-8678

Background

Pursuant to a congressional request, GAO: (1) provided information on securities broker-dealer policies that require investors to settle disputes through arbitration; (2) analyzed the results of securities arbitration at industry-sponsored forums; and (3) compared those results with results from an independent forum for securities arbitration.

Findings

GAO found that: (1) broker-dealers' policies on the use of mandatory arbitration clauses vary by firm size and account type; (2) large firms usually do not require such clauses for individual accounts or individual investors, but do require them for individual investors' margin and options accounts; (3) about 40 percent of medium and small firms require arbitration clauses for individual cash and institutional accounts, but over 90 percent of the medium firms and over 70 percent of the small firms require arbitration clauses for individual investors margin and options accounts; (4) the number of large firms requiring arbitration clauses has remained constant, while the number of small and medium firms requiring the clauses has increased; (5) the forum in which decisions were made in cases initiated by investors did not affect the investors' chances of receiving an award; (6) decision outcomes vary depending on such factors as attorney representation and claim size; (7) when broker-dealers initiate claims, arbitrators' decisions usually favor the broker-dealers and such cases usually involve well-documented debt to the broker-dealer; (8) disputing parties settled about one-third to one-half of the cases reviewed without requiring arbitrators' decisions; (9) there is no indication of pro-industry bias in arbitration decisions at industry-sponsored forums; and (10) the results of securities arbitration at all industry-sponsored forums and independent associations are similar. GAO also found that industry forums lack formal procedures to select and train arbitrators.

Open Recommendations to Agencies

Recommendation: The Chairman, SEC, should require self-regulatory organizations that administer arbitration forums to develop formal standards for selecting arbitrators.
Status: Action in process. SEC has requested the self-regulatory organizations to determine how this recommendation could be implemented.

Recommendation: The Chairman, SEC, should require self-regulatory organizations that administer arbitration forums to verify information submitted by prospective and existing arbitrators.
Status: Action in process. SEC has requested the self-regulatory organizations to determine how this recommendation would be implemented.

Recommendation: The Chairman, SEC, should require self-regulatory organizations that administer arbitration forums to establish a system to ensure those arbitrators are adequately trained in the arbitration process.
Status: Action in process. SEC has requested the self-regulatory agencies to determine how this recommendation could be implemented.

Securities Firms: Assessing the Need to Regulate Additional Financial Activities

GGD-92-70, 04/21/92 GAO Contact: James L. Bothwell, (202)275-8678

Background

GAO reviewed: (1) the organization and regulatory structure of large U.S. securities firms; (2) whether regulatory gaps exist that might affect U.S. investors and the financial system; and (3) the regulation of those firms compared to different regulatory approaches for bank holding companies and foreign securities firms.

Findings

GAO found that: (1) during the 1980s, the U.S. securities business became concentrated in large broker-dealer firms offering a wider array of financial products and services, but not all the new activities were regulated by the Securities and Exchange Commission (SEC); (2) the possibility that losses from activities in one subsidiary could adversely affect other subsidiaries and the entire firm was illustrated by the bankruptcy of a financial conglomerate with a large broker-dealer subsidiary, from which management removed capital, forcing the whole firm into bankruptcy; (3) U.S. securities laws have focused regulation on certain subsidiaries of the complex securities firms such as the broker dealer, but no single regulator is responsible for oversight of the entire firm; (4) following the bankruptcy, SEC amended its net capital requirements to require broker-dealers to notify SEC of large capital withdrawals made to benefit affiliated entities and to give SEC authority to temporarily halt capital withdrawals; (5) the Market Reform Act of 1990 modified regulation to require that broker-dealers routinely provide financial information on unregulated activities, and SEC plans to use the information to assess the risk such activities pose to broker-dealers and their customers; (6) unlike bank holding companies and foreign firms, which are subject to consolidated regulation, SEC does not have the authority to control the risks it finds; and (7) opinions of firm officials and regulators were divided on whether SEC authority over U.S. securities firms should be expanded to cover all financial activities.

Open Recommendations to Agencies

Recommendation: The Chairman, SEC, should use the Market Reform Act provisions to gather and study data both to accommodate its current regulatory approach and to determine whether the overall risks posed by the unregulated financial activities of broker-dealer holding companies and affiliates warrant additional regulation.

Status: Action in process. In July 1992, SEC issued two rules establishing a risk assessment recordkeeping and reporting system for registered broker-dealers. One rule is a recordkeeping rule specifying the records and other information broker-dealers are required to maintain with respect to "material" affiliates. The other rule requires broker-dealers to file a specific summary form on a quarterly basis.

Recommendation: The SEC should report its results as soon as possible and, if it determines that additional regulation is warranted, identify any needed legislative or regulatory changes.

Status: Action in process. The information gathered through the two risk assessment rules will not be filed with SEC until the end of the first quarter of 1993.

Securities Investor Protection: The Regulatory Framework Has Minimized SIPC's Losses

GGD-92-109, 09/28/92 GAO Contact: James L. Bothwell, (202)275-8678

Background

Pursuant to a congressional request, GAO reviewed the operations and solvency of the Securities Investor Protection Corporation (SIPC), focusing on: (1) the exposure and adequacy of the SIPC fund; (2) supplemental funding mechanisms; (3) SIPC liquidation oversight efforts; (4) the disclosure of SIPC protections to customers; and (5) whether SIPC needs the authority to examine the books and records of its members, and to take enforcement actions.

Findings

GAO found that: (1) since regulations and routine oversight of securities firms by the Securities and Exchange Commission (SEC) and self-regulating organizations (SRO) have minimized the number of SIPC liquidations, SIPC does not need the authority to examine its members' books and records, but the regulators' continuing monitoring and supervisory efforts are critical to minimizing SIPC exposure; (2) a major SIPC liquidation may damage public confidence in the securities industry because customers do not have access to their accounts during a liquidation, and may not receive their monies or stocks for months; (3) although it is currently solvent, the SIPC customer protection fund's exposure and administrative expenses cannot be quantified, and the SIPC board set a reasonable strategy of amassing $1 billion in fund resources by 1997 by an annual 10-percent growth based on variable assessment rates, and supplementing the fund with lines of credit from banks and the Treasury; (4) an SIPC task force concluded that a cash fund is better than alternative methods to protect customers although private insurers could supplement the fund and act as another monitoring level. GAO also found that: (1) SIPC has been very effective in liquidating relatively small firms, but it has not planned for the highly complex liquidation of a large firm, and needs to improve its collection of operational information on failing firms, and to analyze and develop plans for potential liquidations, including automated liquidation system options; (2) SEC needs to improve and expand its oversight of SIPC plans and operations; (3) nonmembers are not required to disclose their lack of membership in SIPC; (4) SIPC needs to improve the disclosure of covered security products, filing deadlines, and procedures to follow for broker-dealer failures or business terminations not involving SIPC liquidation; and (6) because SIPC members often have non-member affiliates, which leads to customer confusion over SIPC protection, SEC is considering requiring non-member affiliates and broker-dealers to disclose that they are not SIPC members.

Open Recommendations to Agencies

Recommendation: The Chairman, SIPC, should periodically review the adequacy of SIPC funding arrangements, taking into account any changes in the principal risk factors affecting the fund's exposure to loss.
Status: Action not yet initiated.

Recommendation: The Chairman, SEC, should review the adequacy of funding plans develop by SIPC.
Status: Action not yet initiated.

Recommendation: The Chairmen, SIPC and SEC, should work with SRO to plan for the timely liquidation of a large broker-dealer by improving the timeliness of information provided to SIPC by the regulators that is needed to liquidate a trouble firm.
Addressee: Securities Investor Protection Corp.
Status: Action not yet initiated.
Addressee: Securities and Exchange Commission
Status: Action not yet initiated.

Recommendation: The Chairman, SIPC, in coordination with the Chairman, SEC, should systematically determine SIPC automation needs for various-sized liquidations and develop appropriate plans and procedures to ensure that trustees will promptly acquire cost-effective automated liquidation systems.
Status: Action not yet initiated.

Recommendation: The Chairman, SEC, should periodically review SIPC operations and its efforts to ensure timely and cost-effective liquidations.
Status: Action not yet initiated.

Recommendation: The Chairman, SIPC, should review and revise, as necessary, the SIPC official brochure to better inform customers of what they should do if their securities firm fails or otherwise goes out of business and to specify the amount of time that customers have to

respond in order to qualify for SIPC protection.
Status: Action not yet initiated.

Recommendation: SEC should revise its regulations to require SEC-registered financial firms that serve in an intermediary role with customers and have access to customer funds or securities to disclose to their customers that they are not SIPC members.
Status: Action not yet initiated.

Securities Markets: Challenges to Harmonizing International Capital Standards Remain

GGD-92-41, 03/10/92 GAO Contact: James L. Bothwell, (202)275-8678

Background

GAO reported on international efforts to harmonize capital standards for securities firms and for banks' securities activities, focusing on the implications of those harmonization efforts for U.S. capital standards.

Findings

GAO found that: (1) securities market regulators in such major markets as Japan, the United States, and the United Kingdom generally support efforts to harmonize capital standards; (2) challenges facing harmonization involve investor and financial system protection during the development of emerging markets, the integration of securities and banking capital standards for foreign and U.S. banks already involved in the global market, and the establishment of specific capital standards that adequately ensure investor protection and safety for all market participants; (3) the International Organization of Securities Commissions is focusing on developing capital standards for securities firms; (4) the Basle Committee on Banking Supervision has been attempting to harmonize capital requirements for the securities activities of international banks; and (5) the European Community has proposed a plan for harmonizing capital standards for securities markets in its 12 member countries. GAO also found that U.S. securities: (1) regulators have not had to alter U.S. capital standards to satisfy international harmonization initiatives, and the ultimate effect of the harmonization efforts on U.S. standards is difficult to predict; (2) firms have expressed concerns about U.S. standards' recognition of the value of uncompleted foreign trades, treatment of foreign securities, and treatment of hedged market positions; and (3) regulators emphasize customer protection in establishing and modifying their capital standards.

Open Recommendations to Agencies

Recommendation: With respect to the implications of international efforts for U.S. securities markets and the U.S. securities capital standards, the Chairman, Securities and Exchange Commission (SEC), should consider revising its capital rule to recognize more foreign markets and more foreign securities as readily marketable under the SEC 1975 criteria and develop a mechanism to recognize additional foreign securities and markets as they develop.
Status: Action in process. SEC is discussing a proposal to recognize all securities in the Financial Times World Index, which has been submitted by the Securities Industry Association.

Securities Trading: SEC Action Needed to Address National Market System Issues

GGD-90-52, 03/12/90 GAO Contact: James L. Bothwell, (202)275-8678

Background

GAO reviewed the Securities and Exchange Commission's (SEC) actions to establish a national market system for U.S. market securities, focusing on: (1) exchange-imposed trading restrictions; (2) the Intermarket Trading System (ITS); and (3) a multiple stock-options listing.

Findings

GAO found that: (1) SEC has not determined whether trading restrictions that limit exchanges to the exchange floor restrict competition and hinder market efficiency, or whether those restrictions should be modified or eliminated; (2) since the 1987 stock market crash, SEC has not evaluated overall ITS effectiveness, despite a 10-fold increase in the system's share volume and competition-limiting operational weaknesses identified by users; (3) recent SEC approval of multiple options listing and trading appeared to be consistent with national market system goals to increase competition and ensure better prices for investors; and (4) the development of a trading linkage system to enhance the benefits of multiple options listing will likely require SEC guidance and monitoring since options exchanges differed widely on the type of system to be used.

Open Recommendations to Agencies

Recommendation: SEC should closely monitor the exchanges' progress in developing a market linkage system for options trading. If SEC determines that the exchanges are not making sufficient progress, SEC should direct construction of a linkage system.
Status: Action in process. By January 1992, the exchanges had developed and submitted to SEC a "trade through" rule, which defines a member's liability for executing an order at a price inferior to what is available at the same time on another exchange, and a plan for a market linkage system. SEC put them both out for public comment, and as of late 1992, SEC has not issued the "trade through" rule.

U.S. Government Securities: More Transaction Information and Investor Protection Measures Are Needed

GGD-90-114, 09/14/90 GAO Contact: James L. Bothwell, (202)275-8678

Background

Pursuant to a legislative requirement, GAO evaluated the implementation and effectiveness of the Government Securities Act of 1986.

Findings

GAO found that: (1) the Securities and Exchange Commission (SEC) found that the National Association of Securities Dealers (NASD) was ensuring that specialist firms complied with Treasury requirements and regulations; (2) gaps in investor protection could result in investor losses due to abusive dealer practices and lack of SEC-required insurance coverage; (3) the rules imposed the most major costs on dealer operations by requiring dealers to have signed repurchase agreements with all hold-in-custody repurchase counterparties and to issue confirmation to customers of securities held in custody whenever a new transaction occurred or the identity of the securities changed; (4) dealers and brokers believe that the market has been safer for investors since the act's implementation although the act would not entirely prevent fraud; (5) there has been no adverse effect on the market for government-sponsored enterprise securities caused by the act's

implementation or Treasury's rules; (6) screen brokers believe that the NASD annual assessment results in excessive examination charges; (7) the SEC data base was not completely reliable for determining the number and identity of active broker participants in the government securities market; (8) several organizations examined their institutions less frequently than other organizations and were also slower to issue guidance to examiners; (9) under the act, government securities specialist dealers' customers have no federal protection for their funds; (10) it could not determine whether expanded access would safely be enforced by regulation; and (11) information access would benefit market efficiency, investor protection, and equity without damaging government debt management or monetary policy activities or interdealer brokers' blind trading systems.

Open Recommendations to Congress

Recommendation: Congress should amend Section 15 of the Exchange Act, and any other statutes as may be necessary, to authorize a federal agency to adopt general rules of fair practice applicable to all government securities brokers and dealers. Self-regulatory organizations and bank regulators should also be authorized to develop and enforce specific requirements within the context of general rules. The rules, at a minimum, should cover dealer pricing practices and investor suitability requirements.
Status: Action in process.

Recommendation: Congress should amend the Exchange Act to require that all non-bank government securities specialist dealers provide Securities Investor Protection Corporation (SIPC) coverage if their business with customers is similar to that for which SIPC coverage normally applies in SEC-registered securities markets. Furthermore, the SIPC assessment structure should be modified so that specialist firms covered by SIPC pay their fair share of the assessment burden.
Status: Action in process.

Recommendation: Congress should amend the Exchange Act to require that government securities transaction information from screen brokers and any trading systems that serve a similar function be made available on a real-time basis to those willing to pay appropriate fees. Regulatory authority should be provided at the federal level to prescribe regulations as needed to ensure that transaction information is available.
Status: Action in process.

Recommendation: Congress should continue Treasury's current regulatory authority over the activities of government securities brokers and dealers.
Status: Action in process.

Recommendation: Congress should assign Treasury new authority to adopt sales practice rules governing government securities brokers and dealers and to adopt any rules needed to ensure public access to government securities screen brokers' information.
Status: Action in process.

Recommendation: Congress should provide for a sunset on Treasury's authority so that the continued need for Treasury's rulemaking role can be reevaluated.
Status: Action in process.

Congressional Action: Bills incorporating most of the recommendations have been introduced in both houses and have been adopted by the Senate as S. 1247, the Government Securities Act Amendments of 1991. Both committees cited GAO extensively in their actions.

Open Recommendations to Agencies

Recommendation: The Secretary of the Treasury, SEC, and the Federal Reserve System, as part of their required study of the act's effectiveness, should develop recommendations to ensure that bank dealers' government securities activities, including advertising, are provided oversight comparable to the activities of NASD-regulated firms.
Addressee: Securities and Exchange Commission
Status: Action in process. Advertising would be covered by pending sales practice rules changes. Although Treasury now gets semi-annual reports on bank regulator examinations of securities activities, no effort appears to have been made to achieve examination frequency comparable to that provided by NASD in the securities industry.
Addressee: Department of the Treasury
Status: Action in process. Advertising would be covered by pending sales practice rules changes. Although Treasury now gets semi-annual reports on bank regulator examinations of securities activities, no effort appears to have been made to achieve examination frequency comparable to that provided by NASD in the securities industry.
Addressee: Federal Reserve System
Status: Action in process. Advertising would be covered by pending sales practice rules changes. Although Treasury now gets semi-annual reports on bank regulator examinations of securities activities, no effort appears to have been made to achieve examination frequency comparable to that provided by NASD in the securities industry.

Recommendation: Unless the Department of the Treasury can demonstrate that a common approach

results in capital requirements that are inappropriate for specialist firms, the Secretary of the Treasury and SEC should work together in developing a plan to phase out Treasury's unique capital requirements for specialist dealers. **Addressee:** Securities and Exchange Commission	**Status:** Action in process. A working group of Treasury, SEC, and the New York Federal Reserve Bank is addressing the subject. Treasury reports that progress continues to be made. However, now that Treasury rulemaking authority has expired, it is not getting priority attention. SEC is also studying revisions to facilitate international consistency.	**Addressee:** Department of the Treasury **Status:** Action in process. A working group of Treasury, SEC, and the New York Federal Reserve Bank is addressing the subject. Treasury reports that progress is still being made. However, now that Treasury rulemaking authority has expired, it is not getting priority attention.

Government and Business Operations and Information

Issue Area Summary

Impact of GAO's Work

The unifying theme of this broad and diverse issue area is that the effective provision of fundamental goods and services underlies successful government. Sound statistical data, good facilities, good equipment, and efficient distribution systems for supplies as well as information—all of these provide a foundation for everything else in government to work well.

Census Issues

Our major effort on federal statistical and information policies was a summary assessment of the primary lessons learned from the 1990 census and the key opportunities for reform for the 2000 census. We reported that the results and experiences of the 1990 census demonstrated that the American public had grown too diverse and dynamic to be counted solely by the traditional "headcount" approach. We identified several opportunities for fundamentally reforming the census, including increasing reliance on the Postal Service, streamlining the census questionnaire, and rigorously exploring the use of sampling to minimize the cost of gathering data from nonresponding households.

Congressional oversight committees have indicated agreement with our central finding that the strong and continuing congressional oversight is essential because of the importance and the political sensitivity of the census, the scope of the changes that appear needed, and the need to ensure that the momentum for change does not diminish. At the request of the Congress, we are monitoring the Census Bureau's progress in designing the 2000 census to ensure that opportunities for cost savings and improvement in the quality of the data are fully explored.

Postal Issues

Our report on the competition that the U.S. Postal Service faces in the marketplace and its response to that competition stated that the competitive position of the Postal Service had eroded over the last 20 years, especially in the parcel post and overnight mail markets—two markets developed by the Postal Service. We concluded that because the Postal Service was a limited monopoly and demand for many of its services was not assured by the federal law, the future marketplace would dictate that postal rates be based to a great extent on economic principles that consider value-of-service or demand pricing. Overall, we believe that if demand-based pricing is not given more weight as one of several factors to be considered in ratemaking, the Postal Service can experience serious losses in its price-sensitive third-class markets as well as its second-class market, losses which would drive up the cost of first-class postage.

Our review of the status and the results to date of the Postal Service's $5 billion automation program found that automation will not be enough to reverse the tendency for postal costs to outpace inflation. Automation does provide one of the best and most needed cost savings opportunities for the Service. But, even though the number of career employees declined in 1991 and the Service's use of automated equipment increased, the Service's operating expenses grew by almost 7 percent and were $295 million more than expected. This happened largely because savings achieved through automation were overwhelmed by annual labor cost increases.

We also identified management inefficiencies that might be prohibiting the Service from taking advantage of automation savings. The number of hours used by Postal Service employees to handle the mail actually increased in 1991 despite a decline in mail volume.

Federal Property Management

We continued a major effort toward improving the federal government's property management. We assessed the General Services Administration's (GSA) efforts to prevent and combat fraud, waste, and mismanagement. The nature, the dollar magnitude, and the governmentwide scope of GSA's operations provide many opportunities for losses and inefficiencies that can cost the government huge sums, raise questions about GSA's continuing central role, and undermine federal agencies' mission accomplishment. Our September 1992 report emphasized that GSA's multibillion-dollar operations were still not adequately protected and that improvements were needed in three key areas—overall agency emphasis, implementation, and oversight of internal controls; resolution of audit findings and recommendations; and Financial Integrity Act implementation and reporting. We also identified eight GSA functions and activities that posed the greatest potential risks of losses and inefficiencies.

Key Open Recommendations

Census Improvements

The Congress appears committed to aggressive oversight of the Census Bureau's progress in designing the census for the year 2000. We recommended that the Congress maintain a schedule of oversight hearings beginning early and continuing throughout the decade to ensure that consistent progress is made in designing and planning the 2000 census. Several hearings already have been held with additional hearings planned for the future. (GAO/GGD-92-94, see p. 787.)

Postal Improvements

Congressional oversight committees also have said that they plan action on our recommendation that the Congress reconsider the nine ratemaking criteria in the Postal Reorganization Act. We also urged the Congress to reexamine Section 430(c) of the Postal Reorganization Act to determine if volume discounting by the Postal Service would result in "undue or unreasonable discrimination" among mailers and "undue or unreasonable preference" to a mailer. (GAO/GGD-92-49, see p. 808.)

Federal Property Management Improvements

GSA acknowledged that it could and should do more to protect its operations from fraud, waste, and mismanagement. GSA agreed with and committed to implement our recommendations aimed at improving its existing efforts in three key internal control areas and more fully and effectively protecting the eight agency functions and activities that our assessment indicated were high risk. The Office of Management and Budget generally agreed with the overall thrust of our report and our recommendations. (GAO/GGD-92-98, see p. 796.)

Also, the Congress is considering action on our recommendations to address the vulnerabilities of federal buildings to earthquakes. We reported that although about 40 percent of federally owned or leased buildings were located in areas threatened by earthquakes, little action had been taken to minimize risks. About 183,000 federally owned buildings, with an acquisition value of approximately $34 billion, are located in areas with moderate to very high seismic risk. We recommended that the Congress target initial funds for studies to identify (1) agencies' most vulnerable buildings and (2) the costs associated with reducing seismic risk. The Congress could then identify priorities and judiciously allocate scarce resources for costly retrofits of the most vulnerable buildings. (GAO/GGD-92-62, see p. 790.)

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ADP Procurements: GSA Needs to Improve Its Review Process to Enhance Its ADP Oversight

IMTEC-92-7, 10/28/91 GAO Contact: Jack L. Brock, (202)512-6406

Background

Pursuant to a congressional request, GAO reviewed the General Services Administration's (GSA) management and acquisition of computer hardware and software under the Brooks Act, focusing on how GSA can better ensure that federal agencies efficiently and effectively procure automatic data processing (ADP) resources.

Findings

GAO found that: (1) federal agencies spend over $6 billion annually to acquire the essential hardware and software that comprises over 50,000 federal computer systems; (2) although GSA has taken some positive steps to effectively discharge its governmentwide ADP oversight activities, its actions still result in poorly designed, poorly managed procurements; (3) staff instability, an increasing work load, and inadequate recordkeeping and office procedures have limited GSA ability to properly review agency procurement requests (APR); (4) the information reported under the Federal Information Resources Management (IRM) Review Program is not useful because it is incomplete and GSA does not validate whether the information is accurate; and (5) GSA is considering ways to improve its oversight activities, but has not performed the analysis necessary to determine what changes are needed.

Open Recommendations to Agencies

Recommendation: GSA needs to make more effective use of its primary oversight tools, the APR review process, and the procurement and management reviews, to provide greater assurance that the government's ADP resources are economically and efficiently procured. To do so, the Administrator of General Services should collect and analyze data on the problems identified through the APR reviews and use this information to assess the value added by each type of review and, if necessary, revise the three-tier review process so that limited GSA APR resources can be most effectively used.
Status: Action in process. Estimated completion date: 08/93. GSA is continuing an information engineering effort to identify the type of information obtained through APR reviews. GSA will award a contract to develop a methodology to determine the value added by each review. This effort will tie information obtained during APR reviews with data collected during procurement and management reviews to establish a consolidated information base to assess value.

Recommendation: GSA needs to make more effective use of its primary oversight tools, the APR review process, and the procurement and management reviews, to provide greater assurance that the government's ADP resources are economically and efficiently procured. To do so, the Administrator of General Services should improve the operating efficiency of the APR review process by: (1) enhancing the APR data base so that it will accurately and automatically show whether any conditions or restrictions placed on individual delegations are on schedule, due, or past-due; and (2) developing filing and workpaper procedures that will assist analysts in locating APR submissions and allow auditors to verify that appropriate GSA reviews have been conducted.
Status: Action in process. GSA expanded the existing data base to accept more information on the conditions/restrictions placed on agency delegation of procurement authority. The enhancements allow the system to generate reports, on status of the conditions/restrictions and what reports are due from agencies. GSA is pursuing new equipment for the electronic filing and workpaper storage.

Recommendation: GSA needs to make more effective use of its primary oversight tools, the APR review process, and the procurement and management reviews, to provide greater assurance that the government's ADP resources are economically and efficiently procured. To do so, the Administrator of General Services should implement follow-up and assessment procedures to validate the usefulness of the procurement and management reviews. Such procedures should include a tracking system to identify the corrective actions taken by agencies as a result of those reviews. This information should be used to determine whether the reviews should be: (1) expanded in scope to include major organizational

components below the department level; and (2) increased so that agencies are reviewed more frequently and receive timely information on how to best manage their IRM and procurement activities.
Status: Action in process. GSA recently established a system to track recommendations made during procurement and management reviews. The system generates individual agency and consolidated reports showing the status of agency action plans in response to GSA recommendations. GSA will further enhance the system. GSA established a third review team and will now conduct nine reviews per year.

Recommendation: GSA needs to make more effective use of its primary oversight tools, the APR review process, and the procurement and management reviews, to provide greater assurance that the government's ADP resources are economically and efficiently procured. To do so, the Administrator of General Services should use the results of the APR reviews, the procurement and management reviews, and the Federal IRM Review Program to identify systemic problems that require special attention.
Status: Action in process. Estimated completion date: 08/93. GSA is continuing an information engineering effort which is aimed at developing a methodology to assess the data collected during APR and procurement and management reviews, and determine the value added by these reviews. Upon completion, GSA will be in a better position to automate these data and use them more effectively to assess systemic acquisition problems.

Artifacts Acquisition: Smithsonian Institution and Library of Congress Should not Compete

GGD-92-104, 07/06/92 GAO Contact: L. Nye Stevens, (202)275-8676

Background

Pursuant to a congressional request, GAO reviewed whether the Smithsonian Institution, the Library of Congress (LOC), the National Park Service (NPS), and the National Archives and Records Administration (NARA) bid competitively against one another for historic artifacts acquisition to determine whether (1) the agencies guard against competing, and (2) mechanisms are needed to prevent competition.

Findings

GAO found that: (1) in the past 5 years, LOC and the Smithsonian competed for historic artifacts four times; (2) the competition occurred when collection programs overlapped and the agencies' roles were unclear, in the area of jazz music in three cases and architectural drawings in the other case; (3) in three cases the purchasing agency paid more for the artifact than the amount that was being negotiated by the other agency, and in the other case the nonacquiring agency was raising funds to offer the same amount as the acquiring agency; (4) NPS and NARA said they had not competed with each other or the Smithsonian in the past 5 years; and (6) the potential for competitive bidding by NPS and NARA is minimal due to their more clearly defined mandates and limited financial resources.

Open Recommendations to Agencies

Recommendation: To help prevent interagency competition in future artifact acquisitions, the Secretary of the Smithsonian Institution and the Librarian of Congress should clarify their institutions' collecting roles to prevent duplicated effort.
Addressee: Library of Congress
Status: Action not yet initiated.
Addressee: Smithsonian Institution
Status: Action not yet initiated.

Recommendation: To help prevent interagency competition in future artifact acquisition, the Secretary of the Smithsonian Institution and the Librarian of Congress should formulate acquisition policies to discourage competition against other agencies.
Addressee: Library of Congress
Status: Action not yet initiated.
Addressee: Smithsonian Institution
Status: Action not yet initiated.

Recommendation: To help prevent interagency competition in future artifact acquisitions, the Secretary of the Smithsonian Institution and the Librarian of Congress should reach agreement and establish more specific guidelines as to which agency will take the lead in acquiring artifacts for areas that overlap.

Addressee: Library of Congress
Status: Action not yet initiated.
Addressee: Smithsonian Institution
Status: Action not yet initiated.

Recommendation: To help prevent interagency competition in future artifact acquisitions, the Secretary of the Smithsonian Institution and the Librarian of Congress should instruct their staffs to inform agency counterparts when potentially overlapping collections become available.
Addressee: Library of Congress
Status: Action not yet initiated.
Addressee: Smithsonian Institution
Status: Action not yet initiated.

Recommendation: The Secretary of the Smithsonian and the Librarian of Congress may wish to establish a mechanism in which joint ad hoc committees composed of cognizant officials from both agencies would be formed to determine which institution should negotiate for disputed artifacts.
Addressee: Library of Congress
Status: Action not yet initiated.
Addressee: Smithsonian Institution
Status: Action not yet initiated.

Decennial Census: 1990 Results Show Need for Fundamental Reform

GGD-92-94, 06/09/92 GAO Contact: L. Nye Stevens, (202)275-8676

Background

Pursuant to a congressional request, GAO provided information on the planning, implementation, and evaluation of the 1990 census, focusing on the major lessons learned from that census and the opportunities those lessons present for census reform.

Findings

GAO found that: (1) the Census Bureau managed the 1990 census on a 10-year cycle, beginning planning in 1984 and ending major data dissemination efforts in 1993; (2) the 1990 census had millions of errors and omissions, a lower accuracy rate than that of the 1980 census, and dramatically escalating costs; (3) the Bureau used redundant, labor-intensive, and costly procedures to develop a list of about 100 million addresses for the 1990 census, but the list's errors and omissions affected both census quality and cost; (4) the Bureau could improve its address list for the 2000 census by building on its 1990 list and increasing its reliance on the U.S. Postal Service; (5) the census mail response rate was only 67 percent, down from 75 percent in 1980, and the continued downward trend in public cooperation affects census costs and quality; (6) the Bureau may be able to increase public cooperation by simplifying the questionnaire and modifying the census in response to social changes; (7) census follow-up efforts were costly, time consuming, and error prone, due to the unanticipated work load and staffing and schedule problems, and the quality of enumerations declined with extended data collection efforts; (8) the Bureau could improve its follow-up efforts by preparing for a lower response rate, evaluating its use of sampling, assessing coverage improvement strategies, and developing alternative methodologies; and (9) the Bureau's census redesign effort appears to be open to a wide range of participants and ideas, but reform will require strong and thorough planning efforts.

Open Recommendations to Congress

Recommendation: Congress may wish to maintain a schedule of oversight hearings throughout the decade to ensure that consistent progress is being made in designing and planning the 2000 census. Topics for oversight hearings should include the extent to which the Bureau is making timely progress and appropriate decisions on the major opportunities for reform identified in this report: (1) improving address list development efforts; (2) addressing the declining response rate; and (3) minimizing the cost and length of follow-up efforts.
Status: Action in process. The report, summarizing the major lessons learned from the 1990 census and the fundamental changes needed for 2000, is being used by the House Subcommittee on Census and Population and the Senate Subcommittee on Government Information and Regulation to develop long-term oversight agendas for the decennial census. For example, both subcommittees are following closely the negotiations between the Postal Service and the Census Bureau on improving the address list. In addition, the House Subcommittee on Census and Population has been very interested in Bureau efforts to streamline the census questionnaire.

Defense ADP: Corporate Information Management Must Overcome Major Problems

IMTEC-92-77, 09/14/92 GAO Contact: Samuel W. Bowlin, (202)512-6240

Background

Pursuant to a congressional request, GAO assessed the Department of Defense's (DOD) progress in implementing the Corporate Information Management (CIM) initiative, which will help DOD streamline operations and manage resources more efficiently.

Findings

GAO found that: (1) CIM is the largest information-management initiative ever undertaken; (2) the success of CIM is threatened by DOD inability to change longstanding, fundamental aspects of its culture and by whether business processes or technology becomes the driving force in managing defense information; (3) DOD has not established formal policies or directives that address how the roles of the military services and the Office of the Secretary of Defense (OSD) should change to meet CIM goals; (4) control over funds for managing functional areas remains with the services, but OSD is responsible for managing business decisions; (5) DOD is focusing on selecting specific technology without determining what the goal of its business operations should be and what it needs to change to reach that goal; and (6) DOD needs to make incremental business decisions before selecting technology to avoid inefficient business methods that do not serve the business goals of tomorrow.

Open Recommendations to Agencies

Recommendation: DOD needs to redirect its implementation of CIM so that it can improve its existing systems in the short term while laying the foundation for business improvements in the long term and begin to achieve some of the estimated $36 billion in savings related to CIM. To do so, the Secretary of Defense should develop a management policy that clearly delineates how the roles and responsibilities of OSD senior functional officials, the services, and DOD agencies should change to implement CIM. This policy should require business processes to be reengineered before new information systems are developed or implemented.
Status: Action not yet initiated.

Recommendation: DOD needs to redirect its implementation of CIM so that it can improve its existing systems in the short term while laying the foundation for business process improvements in the long term and begin to achieve some of the estimated $36 billion in savings related to CIM. To do so, the Secretary of Defense should establish controls for appropriated funds and Defense Business Operations Fund that enable senior functional officials to implement this management policy.
Status: Action not yet initiated.

Recommendation: DOD needs to redirect its implementation of CIM so that it can improve its existing systems in the short term while laying the foundation for business process improvements in the long term and begin to achieve some of the estimated $36 billion savings related to CIM. To do so, the Secretary of Defense should complete an implementation strategy for migration systems and elements of the Executive Level Group model, and withhold funds for any new information system development efforts, including the implementation of migration systems, until justified by technical and cost-benefit analyses.
Status: Action not yet initiated.

Recommendation: DOD needs to redirect its implementation of CIM so that it can improve its existing systems in the short term while laying the foundation for business process improvements in the long term and begin to achieve some of the estimated $36 billion in savings related to CIM. To do so, the Secretary of Defense should report to the Congress by March 31, 1993, the justification for selecting these migration systems, including cost-benefits, technical risks, performance measurements, and milestones that can be used to evaluate the implementation of these systems.
Status: Action not yet initiated.

Federal Buildings: Actions Needed to Prevent Further Deterioration and Obsolescence

GGD-91-57, 05/13/91 GAO Contact: L. Nye Stevens, (202)275-8676

Background

Pursuant to a congressional request, GAO assessed the General Services Administration's (GSA) efforts to complete needed repairs and alterations in federally owned buildings.

Findings

GAO found that: (1) over half of the 1,600 federally owned buildings were at least 40 years old and needed major improvements; (2) deferred repairs and alterations at federal buildings resulted in further damage that could have been avoided; (3) older buildings require greater capital investment, such as a major overhaul every 20 years; (4) older buildings generally lacked the electrical and telecommunication capabilities to accommodate personal computers and other modern data and word processing technologies; (5) persistent problems with building heating and cooling systems adversely affected employee morale and productivity; (6) funding limitations and ineffective GSA management were the primary reasons why needed repairs and alterations were not made; (7) the Federal Buildings Fund financed office space costs, including repairs and alterations, but rent restrictions reduced its revenue by about $4 billion; (8) emphasis on budget deficit reduction, combined with the present federal budget structure, often limited the amount of funding available for capital projects; and (9) GSA operated on a project-by-project basis, and lacked a comprehensive, long-term strategy for effectively meeting building repair and alteration needs.

Open Recommendations to Agencies

Recommendation: To promote more informed congressional decisionmaking and help prevent other federal buildings from becoming as deteriorated and functionally obsolete as the Pentagon, the Administrator of General Services should annually develop and communicate to the Office of Management and Budget (OMB) and Congress a comprehensive plan that: (1) identifies total repair and alteration requirements in federally owned buildings and their estimated costs; (2) assesses the short- and long-term economic and operational implications of the requirements for each building; and (3) proposes a strategy, action plan, and funding levels to repair or modernize the most seriously deteriorated, functionally obsolete, or unsafe buildings.
Status: Recommendation valid/action not intended. Although GSA considers this recommendation closed and fully implemented, its action plan and corrective actions did not go far enough and were not fully responsive. Consequently, this recommendation remains open. GSA has drafted a 5-year capital investment plan, but it has not yet been approved by the administration or forwarded to Congress.

Recommendation: GSA should identify, in consultation with tenant agencies, those federal buildings that: (1) have structural or mechanical deficiencies which, if not corrected, will likely result in further costly damage to building equipment or contents and higher eventual repair or replacement costs to the government; (2) do not meet applicable fire or other health and safety standards; and (3) have other deficiencies that compromise tenant agencies' operations or employees' health and safety.
Status: Recommendation valid/action not intended. The GSA action plan and corrective actions did not address all aspects of this recommendation and did not go far enough in other respects. Consequently, GSA actions to date have not been fully responsive, and this recommendation remains open.

Recommendation: GSA should establish appropriate management controls to ensure that: (1) all identified building repair and alteration needs are included in its computerized inventory, assigned priorities, and properly costed; and (2) needs that have already been deferred for 2 or more years are identified, tracked, and coordinated with the affected tenant agencies.
Status: Recommendation valid/action not intended. The GSA action plan and corrective actions for this recommendation have not been fully responsive, and it remains open. GSA actions to date to develop and issue new policies do not go far enough.

Recommendation: Once it has developed and submitted a long-range strategic capital plan, GSA should explore with Congress and OMB how to finance needed building repairs and alterations and whether the existing prospectus process for repair and alteration projects is still needed.

Status: Recommendation valid/action not intended. GSA has not addressed this recommendation. Neither the GSA formal response to this report or its action plan indicated whether it intends to explore the recommended alternative funding and oversight options. However, GAO continues to believe these issues need to be explored.

Federal Buildings: Many Are Threatened by Earthquakes, but Limited Action Has Been Taken

GGD-92-62, 05/06/92 GAO Contact: L. Nye Stevens, (202)275-8676

Background

Pursuant to a legislative requirement, GAO provided information on: (1) the number and value of federally owned and leased buildings in areas of seismic risk; and (2) federal agencies' efforts to reduce those buildings' vulnerability.

Findings

GAO found that: (1) about 40 percent of federally owned or leased buildings are located in seismically active areas, with about 15 percent of buildings located in areas of high to very high seismic risk; (2) the total acquisition value of 183,000 federally owned buildings in areas of moderate to very high seismic risk is about $34 billion; (3) buildings' construction type and soil properties contribute to their vulnerability to earthquake damage; (4) most agencies lack comprehensive data on those factors, making it difficult to determine the extent of building vulnerability; (5) the six federal agencies that manage over 85 percent of federal space have made only limited seismic safety or risk reduction efforts; (6) agencies attributed their slow progress in completing seismic studies to limited funding and competing design and construction projects, and four agencies estimated that it would require a total of $2 billion to complete engineering studies and retrofit projects; and (7) while three agencies have programs that give priority to leasing seismically safe space, the other three agencies assume that leased buildings are safe if constructed according to local building codes, which do not necessarily ensure seismic safety.

Open Recommendations to Congress

Recommendation: Given the lack of comprehensive information on the vulnerability of federal buildings and the high cost of retrofitting buildings, Congress may wish to consider targeting initial funds for the rigorous studies needed to identify: (1) agencies' most vulnerable buildings; and (2) the costs associated with reducing their seismic risk. Congress could then identify priorities and judiciously allocate scarce resources for costly retrofits of the most vulnerable federal buildings.

Status: Action not yet initiated. The Senate Committee on Commerce, Science, and Transportation anticipates having language responsive to the recommendation in fiscal year 1994 authorizations. To meet this time frame, the Committee anticipates drafting the language in January 1993 and holding hearings during the spring to refine it.

Federal Communications Commission: Strategic Focus Needed to Improve Information Resources Management

IMTEC-90-52, 07/20/90 GAO Contact: JayEtta Z. Hecker, (202)512-6416

Background

Pursuant to a congressional request, GAO provided information on the Federal Communications Commission's (FCC) information resources management (IRM), focusing on how the agency plans and develops information technology to meet its mission.

Findings

GAO found that: (1) the FCC mission is becoming increasingly demanding; (2) FCC plans to spend about $11 million on information technology to support mission and administrative functions between fiscal years (FY) 1990 and 1993; (3) FCC has not developed a strategic IRM plan that builds on its business strategy by identifying the goals, direction, and information needed to meet its mission; (4) FCC recognized a decade ago that information technology could help it accomplish its mission, but did not introduce automation into its reference rooms; (5) FCC did not implement a proposal to use electronic filing for license applications because it did not periodically review progress on IRM proposals; (6) some FCC information systems development policies and practices are not consistent with federal guidelines for preparing thorough cost-benefit analyses of alternative systems; and (7) FCC has not prepared a continuity-of-operations plan, identified its critical information systems, or prepared detailed emergency procedures.

Open Recommendations to Agencies

Recommendation: To help ensure a smooth, rapid recovery of automatic data processing (ADP) operations in an emergency, FCC should prepare and periodically test an ADP continuity-of-operations plan.

Status: Action in process. FCC drafted an ADP continuity of operations plan in September 1991. It also successfully tested the plan at its backup ADP facility. FCC is currently finalizing the plan based on suggestions from a vendor that specializes in disaster planning. It expects the plan will be finalized and approved by the FCC Managing Director in late 1992.

Federal Lobbying: Lobbying the Executive Branch

T-GGD-91-70, 09/25/91 GAO Contact: Bernard L. Ungar, (202)275-5074

Background

GAO discussed the Byrd amendment, which prohibited the use of federal funds to influence federal officials in awarding contracts, and certain other federal laws requiring disclosure of contingency fee arrangements for obtaining contracts, focusing on: (1) the status of implementation of the Byrd amendment in selected agencies; (2) compliance with amendment certification and disclosure requirements; and (3) explanations for the relatively low number of lobby disclosure forms filed compared to the number of funding actions of federal agencies. GAO noted that: (1) 28 of the 31 agencies surveyed in April and May of 1991 implemented the amendment and issued required reports on the amendment covering 1991; (2) three agencies had not implemented the amendment because they did not know that it applied to them; (3) required certifications and disclosure forms were not always made and disclosure forms that were filed were often incomplete, lacking such required information as payments to lobbyists, the names of persons lobbied, and the dates of service; (4) neither the amendment nor the Office of Management and Budget's (OMB) implementing guidance requires agencies to ensure that disclosure forms are completed; and (5) reasons for the relatively small number of disclosure forms filed include the newness of the amendment, ambiguity in the definition of lobbying, the failure of some agencies to implement the amendment, the lack of agency systems for routinely reporting program or management officials'

lobbying contacts, and the exclusion of certain types of program advocacy from the act.

Open Recommendations to Congress

Recommendation: Congress should clarify the Byrd amendment to specify whether disclosure forms are due at the time of application for funds or at the time of receipt.
Status: Action in process. A bill was introduced and reported out of the Senate Committee on Governmental Affairs on July 31, 1992.

Open Recommendations to Agencies

Recommendation: The Director, OMB, should amend OMB guidance on certification to require a statement on whether persons did or did not use nonappropriated funds for lobbying.
Status: Action in process. OMB is revising its regulations.

Recommendation: The Director, OMB, should clarify OMB disclosure form instructions to ensure that total dollars paid to lobbyists are reported and to eliminate the inconsistency between the form and its instructions regarding descriptions of service.
Status: Action in process. OMB is clarifying its form.

Recommendation: The Director, OMB, should require agencies to ensure that disclosure forms are complete.
Status: Action in process. OMB will address this issue when revising its regulations.

Federal Office Space: Increased Ownership Would Result in Significant Savings

GGD-90-11, 12/22/89 GAO Contact: L. Nye Stevens, (202)275-8676

Background

Pursuant to a congressional request, GAO reviewed the General Services Administration's (GSA) efforts to reduce office space leasing costs by increasing government-owned office space.

Findings

GAO found that: (1) 43 proposed construction projects could save $12 billion in leasing costs over a 30-year period; (2) mandated rent restrictions on government-owned property limit Federal Building Fund (FBF) revenues for capital investment and a budgetary bias towards leasing will continue to restrict the availability of construction capital; (3) Congress directed GSA to finance office construction by borrowing capital funds, but financing costs were higher than those incurred from financing through rent revenues; (4) GSA did not develop a long-term plan for achieving government-ownership goals; and (5) GSA budgeting did not separate capital components from operating expenses or identify the long-term benefits associated with capital investment.

Open Recommendations to Congress

Recommendation: Congress should direct GSA to submit a long-range plan in support of its annual budget requests and for meeting long-term federal office space needs economically.
Status: Action in process. Congress supplemented FBF by appropriating $1.6 billion to the fund in 1991.

Open Recommendations to Agencies

Recommendation: The Administrator of General Services should prepare and periodically update a long-range plan using individual economic analyses to show the facilities for which federal ownership would be the most economical way of meeting long-term federal office space needs.
Status: Action in process. GSA drafted a 5-year plan laying out its desired facility ownership goals and various projects it believes should be completed, but the plan did not include return on investment data, economic indices, or ranking factors to support its proposals. In response to feedback from the Office of Management and Budget (OMB) and GAO, GSA is revising its plan to build in this needed credibility.

Recommendation: The Administrator of General Services should take a leadership role in demonstrating the benefits of capital budgeting for the federal government by preparing a capital budget which would: (1) match

expenses and revenues for capital and operating programs; and (2) include a charge for depreciation to represent the consumption of physical assets for each year.

Status: Action in process. Estimated completion date: 10/95. As indicated earlier, GSA has separated its FBF expenditures into capital and operating components and is working to separate revenues. However, GSA lacks the necessary OMB and congressional support or legislative authority to move to a capital budget.

Federal Records: Document Removal by Agency Heads Needs Independent Oversight

GGD-91-117, 08/30/91 GAO Contact: L. Nye Stevens, (202)275-8676

Background

Pursuant to a congressional request, GAO reviewed whether current laws adequately protect federal records and the information they contain when senior federal officials remove documents upon leaving office.

Findings

GAO found that: (1) current procedures used to review document removal by agency heads are not adequate to ensure that the government's interests are protected, since no independent review of documents is made before they are removed; (2) the National Archives and Records Administration (NARA) does not control or keep records of departing agency heads, as it does for departing presidents, and all eight of the former agency heads it reviewed removed documents when they left office; (3) agencies were unaware of classified material in two removed collections and failed to ensure that required security restrictions were followed for a significant amount of classified material in a third collection; (4) at least half of the document collections reviewed contained original documents that agencies did not know had been removed; and (5) once documents are removed, government access to documents is not ensured.

Open Recommendations to Congress

Recommendation: Congress should amend the Federal Records Act of 1950 to prohibit agencies from relinquishing any federal documents to agency heads and agency heads from removing such documents until NARA has determined that their relinquishment and removal are consistent with existing federal laws and regulations.

Status: Action in process. Proposed legislation to implement the recommendation has been introduced in the Senate and House.

Financial Reporting: Accounting for the Postal Service's Postretirement Health Care Costs

AFMD-92-32, 05/20/92 GAO Contact: Gene Dodaro, (202)275-9459

Background

Pursuant to a congressional request, GAO reviewed the U.S. Postal Service's (USPS) reporting of postretirement health care costs in its financial statements.

Findings

GAO found that: (1) USPS accounting for postretirement health benefit costs is in accordance with generally accepted private-sector accounting principles; (2) disclosure of the full amount of accrued benefits earned by USPS employees and retirees would provide Congress, the executive branch, and the Postal Rate Commission with more complete information to assess rate change requests, deal with oversight matters,

and evaluate performance; (3) USPS estimates indicate that regardless of how health care costs are accounted for and funded, USPS will require at least a 1-cent rate increase for first-class mail by 2003; (4) if health care costs are accrued and fully funded, rates could jump by 3 cents in 1994, increase again by 1 cent by 2011, and then decrease thereafter; and (5) on a pay-as-you-go basis, smaller but more frequent rate hikes would be necessary, an average of about 1 cent every other year after 2011.

Open Recommendations to Agencies

Recommendation: The Postmaster General should direct the Assistant Postmaster General, Department of the Controller, to provide a note to the financial statements which, at a minimum, describes the postretirement health care benefits plan, the estimated amounts of postretirement health care benefits earned by employees and retirees since July 1, 1971, to the date of the statements less the related amounts of benefits used, the estimated amounts of benefits attributable to the period(s) covered by the statements, and the assumptions under which the estimates were derived.
Status: Recommendation valid/action not intended. The Postal Service disagreed with the recommendation and no action is planned.

FTS 2000: GSA Must Resolve Critical Pricing Issues

IMTEC-91-79, 09/11/91 GAO Contact: Jack L. Brock, (202)512-6406

Background

Pursuant to a congressional request, GAO assessed the effectiveness of General Services Administration (GSA) efforts to obtain competitive rates for telecommunications services under the Federal Telecommunications System (FTS) 2000 contracts.

Findings

GAO found that: (1) the government will continue to pay more than commercial prices for FTS 2000 services until the next fiscal year, unless prices are reduced; (2) FTS 2000 prices will exceed commercial rates for switched-voice service by $148 million over fiscal year (FY) 1991 and FY 1992; (3) prices for data services were significantly higher than commercially available prices and will make up about 20 percent of the vendors' FTS 2000 revenue in FY 1992; (4) FTS 2000 requires the vendors to provide a number of unique services that are beyond typical commercial services, but GSA cannot presently quantify the incremental effect of these additional services on FTS 2000 prices; (5) GSA notified both vendors that they were exceeding the mandated price caps and has had some success in getting FTS 2000 switched-voice prices reduced; (6) GSA has been negotiating with both vendors to obtain agreement on a price-cap index for nonswitched-voice services and both vendors have either offered or agreed to provide discounts on certain data transmission services; and (7) GSA plans to issue a draft price redetermination and service reallocation solicitation to the two vendors for their review and comment, and expects the price redetermination process to be completed by December 1992.

Open Recommendations to Agencies

Recommendation: The Administrator of General Services should direct the FTS 2000 program staff to develop an accurate measure of comparable commercial rates that takes into account the value of any services provided under the FTS 2000 contracts that are not typically provided under commercial contracts. This measure should then be used during pricing redetermination to evaluate the vendors' bids. Further, GSA needs to make sure that it has an effective process in place to keep prices at a favorable rate throughout the life of the contract.
Status: Action in process. GSA agrees with this recommendation. A study comparing FTS 2000 and commercial service prices completed for GSA in March 1992 will be used during price redetermination. GSA is still negotiating with vendors on ways to keep FTS 2000 rates comparable to commercial rates. It expects to agree on such mechanisms by late 1992.

Recommendation: If price redetermination fails to yield prices that are favorable to the government in comparison to commercial prices, GSA should consider alternatives, including reallocating all FTS 2000 traffic to one vendor if appropriate or conducting a new, full, and open competition.
Status: Action in process. If GSA is not satisfied with the results of price redetermination, it will use options proposed by GAO, if appropriate.

FTS 2000 Overhead: GSA Should Reassess Contract Requirements and Improve Efficiency

IMTEC-92-59, 08/03/92 GAO Contact: Jack L. Brock, (202)512-6406

Background

Pursuant to a congressional request, GAO provided information on the General Services Administration's (GSA) Federal Telecommunications System (FTS) 2000, focusing on whether GSA could: (1) reduce overhead costs; and (2) streamline FTS 2000 oversight.

Findings

GAO found that: (1) the FTS 2000 program incurs about $34 million in overhead costs to support management, operational, and oversight requirements; (2) consolidating oversight centers and eliminating overlapping network monitoring programs could reduce operating and personnel costs by $13 million; (3) increasing vendors' responsibility, eliminating unnecessary information systems, and streamlining the reporting service could save $1 million annually; (4) GSA could realize additional savings of $1.4 million by closing its Fairview Heights, Illinois, regional office; and (5) GSA inefficiency in processing vendor bills leads to unnecessary billing charges and disputes.

Open Recommendations to Agencies

Recommendation: To improve the efficiency of GSA oversight under the FTS 2000 program, the Administrator of General Services should use the ongoing management review of the FTS 2000 program to reassess current contract requirements—especially in areas such as service oversight center operations, monitoring of network operations, and customer service responsibilities—to determine whether they are still appropriate and worth their associated cost.
Status: Action not yet initiated.

Recommendation: To improve the efficiency of GSA oversight under the FTS 2000 program, the Administrator of General Services should determine whether savings could be achieved by transferring the responsibilities of the Trouble Handling Information System contractor to the FTS 2000 vendors.
Status: Action not yet initiated.

Recommendation: To improve the efficiency of GSA oversight under the FTS 2000 program, the Administrator of General Services should eliminate the separate office at Fairview Heights, Illinois, whose functions could be consolidated and performed by the service oversight centers.
Status: Action not yet initiated.

Recommendation: To improve the efficiency of GSA oversight under the FTS 2000 program, the Administrator of General Services should ensure that GSA obtains adequate documentation to support its payments to the vendors for services received by the customer agencies.
Status: Action not yet initiated.

General Services Administration: Actions Needed to Improve Protection Against Fraud, Waste, and Mismanagement

GGD-92-98, 09/30/92 GAO Contact: L. Nye Stevens, (202)275-8676

Background

GAO reviewed the General Services Administration's (GSA): (1) efforts in control fraud, waste, and mismanagement; (2) implementation and oversight of internal controls; (3) resolution of audit findings and recommendations; (4) Federal Managers' Financial Integrity Act (FMFIA) implementation and reporting; (5) GSA functions and activities that pose the greatest risk of losses and inefficiencies.

Findings

GAO found that: (1) GSA functions and activities that are especially vulnerable to fraud, waste, or mismanagement include facility acquisitions, building repairs and modernization, telecommunications and automated data processing acquisitions, management information systems, procurements of common-use equipment and supplies, supply depot operations, dispositions of excess or federal property, and management of the government's motor vehicle fleet; (2) GSA internal control and financial management efforts are primarily focused on establishing and improving control structures and processes, rather than the actual implementation, use, and effectiveness of that framework in its activities; (3) the existing GSA audit follow-up and resolution process has not held GSA units accountable for fully correcting deficiencies identified during audits; and (4) the GSA annual FMFIA report failed to disclose new material weaknesses or nonconformances, and indicated that the agency had only one open material weakness from previous years.

Open Recommendations to Agencies

Recommendation: To enable GSA to more fully protect its operations from fraud, waste, and mismanagement, the Administrator of General Services should make this goal a higher, more clearly stated agencywide priority and adopt and institutionalize a more aggressive, proactive agencywide policy and approach that (1) complements Office of the Inspector General (OIG) and other audits, investigations, and oversight; (2) holds GSA services, regions, and program offices and managers fully accountable for more effective implementation of existing internal controls; and (3) focuses more on the expected outcomes and measurable results of control structures and processes.
Status: Action not yet initiated.

Recommendation: As a minimum, the more proactive approach should include better utilization of OIG and other available audits, investigations, and studies as management tools to more effectively target and resolve systemic operational problems and potential employee ethics and integrity issues, improve agency operations, and more effectively combat known, documented problems.
Status: Action not yet initiated.

Recommendation: As a minimum, the more proactive approach should include reintensified efforts to improve the quantity and quality of the automated information systems data GSA needs to more effectively manage and oversee its various activities and programs and prevent and detect material losses, inefficiencies, and other irregularities.
Status: Action not yet initiated.

Recommendation: As a minimum, the more proactive approach should include improvements in the audit follow-up and resolution process to hold GSA services, regions, and program offices more accountable for ensuring that audit report findings are fully corrected and audit report recommendations are effectively implemented.
Status: Action not yet initiated.

Recommendation: As a minimum, the more proactive approach should include more assurance that GSA FMFIA reports disclose all material internal control weaknesses, specify what GSA is doing and anything the Office of Management and Budget (OMB) and Congress could do to help address and correct them, and properly characterize the status of previously reported weaknesses.
Status: Action not yet initiated.

Recommendation: The Administrator of General Services should ensure that improved GSA internal control efforts specifically and effectively cover the eight high-risk functions and activities

highlighted. For the aspects of these functions and activities that are beyond direct GSA operational control, the Administrator should explore with OMB and Congress actions the government could take to eliminate, or at least reduce, the inefficiencies now associated with them. In this regard, the Administrator may wish to consider disclosing these inefficiencies in GSA FMFIA reports.
Status: Action not yet initiated.

General Services Administration: Distribution Center Modernization Was Mismanaged

GGD-92-71, 05/20/92 GAO Contact: L. Nye Stevens, (202)275-8676

Background

Pursuant to a congressional request, GAO examined the General Services Administration's (GSA) efforts to modernize and automate its wholesale supply distribution centers.

Findings

GAO found that: (1) efforts to modernize and automate GSA distribution centers have been costly and ineffective, since GSA has not developed the software needed to automate the centers; (2) GSA has spent $3 million on an unsuccessful attempt to develop software to automate its distribution centers, an effort that failed primarily because it failed to conduct an adequate needs assessment and the project lacked effective oversight; (3) GSA has initiated a second software development effort to develop the needed software, which seems to be better planned and managed and should result in a more effective needs assessment; (4) since GSA has no plans to survey the software market to identify or compare alternatives for developing software that meets its requirement needs, it has no assurance that the project will be cost-effective; (5) GSA incurred millions in unnecessary costs in acquiring and moving to its first modernized distribution center, but did not encounter similar problems in the acquisition of its second center; (6) in acquiring the first facility, GSA overestimated its space needs, which could cost the government about $9 million over the life of the lease, failed to include modernization specifications in the lease solicitation process, and poorly designed and managed its move from the former facility to the new center, incurring an additional $1 million in labor costs; and (7) the lease cost could be increased by as much as $5 million, since GSA did not include an overtime pay rate and did not allow a lease provision based on erroneous railcar usage information that would protect the government's financial interest.

Open Recommendations to Agencies

Recommendation: The Administrator, GSA, should survey the software market, including both private and government sources, after completing the design of the ADP system, to identify the best alternative for meeting software needs.
Status: Action in process. A functional requirements document specifying the scope of the software to be surveyed was completed by the Federal Supply Service and sent to its Information Resources Management Service (IRMS), which will make recommendations on available software, including advantages, disadvantages, and functional areas of application.

Recommendation: Before modernizing any other distribution center, the Administrator, GSA, should ensure that existing procedures are effectively implemented to develop, test, and implement the critically needed software.
Status: Action not yet initiated. According to a GSA official, GSA is not currently planning to modernize another distribution center. But, when this decision is made, appropriate action will be taken at that time to implement this recommendation.

Recommendation: Before modernizing any other distribution center, the Administrator, GSA, should ensure that existing procedures are effectively implemented to complete a cost-benefit analysis when relocation plans are being considered.
Status: Action not yet initiated. According to a GSA official, GSA is not currently planning to modernize another distribution center. But, when this decision is made, appropriate action will be taken at that time to implement this recommendation.

Recommendation: Before modernizing any other distribution center, the Administrator, GSA, should ensure that

existing procedures are effectively implemented to incorporate modernization design factors in original lease solicitations to allow full and open competition.
Status: Action not yet initiated. According to a GSA official, GSA is not currently planning to modernize another distribution center. But, when this decision is made, appropriate action will be taken at that time to implement this recommendation.

Recommendation: Before modernizing any other distribution center, the Administrator, GSA, should ensure that existing procedures are effectively implemented to prepare and follow move plans.
Status: Action not yet initiated. According to a GSA official, GSA is not currently planning to modernize another distribution center. But, when this decision is made, appropriate action will be taken at that time to implement this recommendation.

Recommendation: Before modernizing any other distribution center, the Administrator, GSA, should ensure that existing procedures are effectively implemented to include provisions on overtime and railcar usage in leases that adequately protect the financial interests of the government.
Status: Action not yet initiated. According to a GSA official, GSA is not currently planning to modernize another distribution center. But, when this decision is made, appropriate action will be taken at that time to implement this recommendation.

General Services Administration: Efforts to Communicate About Asbestos Abatement Not Always Effective

GGD-92-28, 01/16/92 GAO Contact: L. Nye Stevens, (202)275-8676

Background

Pursuant to a congressional request, GAO assessed the General Service Administration's (GSA) efforts to communicate with and notify tenant agencies about asbestos abatement projects in federal buildings.

Findings

GAO found that: (1) during fiscal years (FY) 1990 and FY 1991, GSA efforts to communicate with tenant agencies about asbestos abatement projects in the 15 federal buildings reviewed varied in effectiveness; (2) GSA communication was generally reactive at 10 of the 15 buildings, and effective communication occurred only after tenant agency employees complained about the lack of timely and adequate information on abatement projects or regular communication about project progress; (3) tenant agency employees for the other five buildings had fewer complaints and were generally satisfied with the communication process, because GSA provided information at the beginning and throughout the course of the projects; (4) GSA communication efforts may have varied because GSA had limited oversight of the communication process and had vague guidance on how to communicate about asbestos abatement; (5) GSA did not actively monitor the project communication process and instead depended on the limited information it obtained during biennial safety and environmental evaluations, telephone calls, and tenant complaints; and (6) in April 1991, GSA revised its principal communication guidance to emphasize the importance of early and continuing communication and identified specific steps for the asbestos coordinators to follow when communicating with tenant agency employees.

Open Recommendations to Agencies

Recommendation: The Administrator of General Services should establish an oversight process to determine: (1) the adequacy of current guidance on communication about asbestos abatement with tenant agencies; and (2) whether tenant agency employees are satisfied with the communication process.
Status: Action in process. Estimated completion date: 02/93. GSA is initiating an emphasis on asbestos communication in its regional and field office evaluations, providing tenant agencies asbestos information (video and brochure), and providing asbestos managers guidance on presenting this material. GSA is also conducting a questionnaire of tenant agency management and employee satisfaction with GSA tenant agency asbestos communication efforts.

General Services Administration: Sustained Attention Required to Improve Performance

GGD-90-14, 11/06/89 GAO Contact: L. Nye Stevens, (202)275-8676

Background

GAO assessed the General Services Administration's (GSA) ability to: (1) effectively manage changes; (2) improve its human resources management to ensure a quality work force; and (3) establish an effective information management structure to support managerial decisions and to ensure effective financial control and oversight.

Findings

GAO found that: (1) although GSA should set governmentwide policy and operate activities only where there are advantages to having a central agency involved, continuing management problems prevent it from successfully carrying out this role; (2) GSA delegated certain operational responsibilities to other agencies to try to shift the Public Buildings Service's (PBS) role toward leadership and oversight, but PBS executives did not support shifting building management responsibilities to tenant agencies, since they believed that GSA could provide the services more economically; (3) PBS did not emphasize customer service and lacked procedural uniformity and consistency among its regional offices, and its regional officials did not account for their actions or performance to PBS policymaking officials; (4) human resources issues resulted in a serious decline in PBS ability to provide space in a timely manner to agencies; and (5) outdated information systems did not provide PBS officials with the information available to determine facility operating costs or to reliably project future leasing requirements. GAO also found that: (1) the Federal Supply Service (FSS) had difficulties competing with the private sector to supply federal agencies and trying to operate within a congressional authorization to recover all its costs; (2) GSA lacked effective leadership because of frequent turnovers in political leadership, lack of career executives' involvement in the planning process, and problems in developing senior executives; (3) inconsistent human resources management contributed to low morale, high turnover, and insufficient staff training and development; and (4) GSA lacked effective information management leadership to properly measure performance and establish accountability for improved service.

Open Recommendations to Agencies

Recommendation: The Administrator of General Services should direct the Commissioner, PBS, to focus efforts primarily on strategic management issues, such as the size and location of government facilities, when and how new facilities are to be acquired, and when it is in the government's best interests to modernize and renovate a building or to sell it.
Status: Action taken not fully responsive. GSA lacks a strategic concept of its public buildings role and continues to operate with a regionally based, project-by-project philosophy. However, GSA is currently working with the Office of Management and Budget (OMB) to develop a convincing capital investment plan.

Recommendation: To ensure a smooth transition, the Administrator of General Services should direct the Commissioner, PBS, to develop a comprehensive plan and timetable for implementing this role change. This plan, developed in consultation with the agencies, should include the elements outlined in this report and should be shared with OMB and Congress to ensure their commitment and support for the change.
Status: Action taken not fully responsive. GSA stated no dramatic "role change" is necessary or advisable. The future role of PBS has been described in the strategic plan. GSA also stated that PBS will continue to perform both policy and operational roles based on good management sense.

Recommendation: To help develop a customer-oriented focus to PBS operations, the Administrator of General Services should direct the Commissioner, PBS, to develop effective partnerships with customer agencies.
Status: Action in process. Estimated completion date: 01/93. GSA cited its development of effective partnerships with customer agencies through annual Partnership Administration Conferences, regular meetings of the PBS Real Property Executive Advisory Committee, the GSA Client Relations Advisory Board, and GSA meetings with client agencies. GSA revised Federal Property Management Regulations (FPMR) 101-16 in an attempt to provide

governmentwide leadership for real property asset management.

Recommendation: The Administrator of General Services should direct the Commissioner, PBS, to develop a new facilities management information structure and redefine the relevant management information needed to manage facilities' assets strategically, evaluate facilities' costs and performance, and oversee delegated functions.
Status: Action in process. Estimated completion date: 09/94. GSA has plans for the development of a new management information system. GSA expects that this system, when complete, will provide the relevant, accurate, and timely information GSA needs to effectively manage government facilities.

Recommendation: The Administrator of General Services should direct the Commissioner, PBS, to acquire and implement a new facilities management information system capable of: (1) collecting, analyzing, and disseminating this information; and (2) exchanging information with other GSA information systems as needed.
Status: Action in process. Estimated completion date: 12/95. GSA estimates the new management information system will be completed in 1995. In the interim, system requirements will be identified and software installed.

Recommendation: To improve the GSA internal information resources management environment and establish a framework for meeting its financial and program management information needs, the Administrator of General Services should develop an agencywide information architecture that identifies and links all information needs, both financial and nonfinancial, with appropriate systems applications and related hardware to carry out GSA mission and program objectives.
Status: Action in process. GSA has drafted an information architecture plan that presents information on how it can provide for the future accessibility and sharing of business information across the agency and oversee activities to ensure compliance with information resource management policy, directives, and standards.

Recommendation: To improve GSA financial management systems and provide a sound basis for guiding system development efforts, the Administrator of General Services should complete an agencywide financial systems plan as part of the development of the agency's information architecture.
Status: Action in process. GSA drafted an information architecture plan and will develop the financial system plan within the framework of this larger project to ensure a totally integrated financial and management structure. GSA established the Office of Financial Systems Oversight within the Office of the Chief Financial Officer to provide additional focus and resources.

Government Civilian Aircraft: Central Management Reforms Are Encouraging but Require Extensive Oversight

GGD-89-86, 09/29/89 GAO Contact: L. Nye Stevens, (202)275-8676

Background

Pursuant to a congressional request, GAO followed up on earlier reviews of civilian agencies' management of their aircraft, focusing on: (1) Office of Management and Budget (OMB) and General Services Administration (GSA) oversight of civilian agency aircraft ownership and use; and (2) the continuing need for reform of agencies' aircraft management and use practices.

Findings

GAO found that: (1) some agencies were still not justifying the cost-effectiveness of government ownership or administrative use of aircraft, as OMB policy required; (2) some usage practices did not appear justified by either cost or special mission requirements; (3) some agencies continued to permit spouses and other nonofficial passengers to accompany top officials aboard government aircraft, which could expose the government to liability; (4) OMB clarified guidance on ownership and use of aircraft and established a leadership, technical assistance, and supporting oversight role for GSA; (5) OMB directed agencies to make special cost analyses to determine whether their aircraft were cost-effective compared to commercially available aircraft; (6) OMB and GSA actions provided a centralized management framework for reforming agencies' aircraft management; and (7) OMB and GSA need to continue their efforts to ensure that agencies comply

with their guidance concerning ownership and use of aircraft.

Open Recommendations to Agencies

Recommendation: The Director, OMB, should sustain efforts begun during the last administration to: (1) provide overall management leadership aimed at getting executive agencies to improve their management and use of aircraft; and (2) rely on GSA to provide technical leadership, assistance to agencies, and supporting oversight of agencies' aircraft operations and ensure that OMB, as well as GSA, devotes the necessary staff to effectively oversee agencies' actual aircraft practices so that the ongoing reform efforts do not dissipate from lack of sustained attention as did those in 1983.
Status: Action taken not fully responsive. OMB continues to work with GSA and operating agencies to improve executive branch aircraft management. OMB has actively supported the GSA role, encouraged the formulation and activities of the newly established Interagency Committee for Aviation Policy, and revised OMB Circular A-126. However, OMB still has not yet provided the required central management leadership.

Recommendation: The Director, OMB, should integrate the executive branch's aircraft oversight and enforcement efforts with the budget process and use the budget, the President's Council on Integrity and Efficiency (PCIE), and individual inspectors general to oversee and enforce agencies' compliance with the aircraft ownership, operation, and administrative use requirements of Circulars A-76 and A-126.
Status: Action taken not fully responsive. OMB has not been successful in implementing this recommendation through its budget examination process and PCIE. In 1990, OMB approved the Federal Aviation Administration (FAA) acquisition of a new $25 million aircraft though the need was questionable and FAA had not made the required cost analysis. OMB revised its Circular A-126 that was issued on May 22, 1992.

Recommendation: The Director, OMB, should establish a new deadline for completing the special A-76 aircraft justification cost studies and, in the meanwhile, issue the additional executive branch guidance for making such studies that had already been planned for later this year, to ensure that agencies have sufficient criteria and time to do the special studies properly. Agencies should be held accountable for meeting the new deadline, and the budget process should be used as leverage to ensure that the required studies are made and that agencies justify that their aircraft are needed and cost-effective. Once agencies have completed the special A-76 cost studies, OMB should reevaluate the adequacy of the governmentwide guidance and agencies' data for making the studies, as well as the adequacy of the existing management controls in Circular A-126 over the use of government aircraft for routine administrative travel.
Status: Action taken not fully responsive. OMB still has not issued the guidance agencies need to make the required cost studies or implemented the other aspects of this recommendation. OMB has been considering several other proposed changes to A-76, but has taken no definitive actions. Consequently, most agencies still are not using the required cost studies to justify their aircraft.

Recommendation: The Director, OMB, should complete the planned transfer of the A-76 function from the Office of Federal Procurement Policy to the Management Directorate as soon as possible and consolidate all aircraft ownership, management, and use policies and guidance into Circular A-126.
Status: Action taken not fully responsive. OMB has transferred A-76 to the Management Directorate. However, OMB has not yet taken action to consolidate A-76 requirements into its A-126 Circular governing government aircraft.

Recommendation: The Director, OMB, should establish an executive branch policy on the transportation of spouses and other nonofficial passengers that: (1) specifies when it is in the government's best interest for them to accompany officials aboard government aircraft, which government officials are authorized to take spouses and other nonofficial passengers with them on domestic and overseas trips and under what circumstances, and who pays the costs of that transportation; and (2) limits the government's liability.
Status: Recommendation valid/action not intended. OMB believes that incompatible agency statutes make an overall governmentwide policy impractical. The Interagency Committee for Aviation Policy is studying this issue and expects to propose new governmentwide safety, usage, and training standards for government aircraft.

Recommendation: The Acting Administrator of General Services should provide the aviation management group the staff and other resources, as well as the top-level management support and organizational placement within GSA, that it needs to effectively fulfill its intended governmentwide leadership, technical assistance, and supporting oversight role in the aircraft area. This role should include: (1) implementing, overseeing, and fine-tuning the guiding aircraft ownership, management, and use policies; and (2) improving the completeness, reliability,

and usefulness of the governmentwide aircraft management information system.
Status: Action taken not fully responsive. GSA continues to make limited progress. GSA has established an Interagency Committee for Aviation Policy to advise it on further changes in aircraft policies, and this Interagency Committee appears to be working well. Although GSA has recently increased staff for its aviation management group, GAO is keeping the recommendation open pending a GSA decision on providing other necessary resources.

Government Printing Office: Monopoly-Like Status Contributes to Inefficiency and Ineffectiveness

GGD-90-107, 09/26/90 GAO Contact: J. William Gadsby, (202)275-8387

Background

Pursuant to a congressional request, GAO assessed the effectiveness and efficiency of the management of Government Printing Office (GPO) production, procurement, customer service, accountability, and strategic planning activities.

Findings

GAO found that: (1) GPO insulation from competitive market forces created few real incentives to improve the efficiency and effectiveness of its operations; (2) GPO passed its high labor and administrative costs on to customers; (3) GPO Central Office printing costs in fiscal year (FY) 1989 totalled about $150 million, as opposed to estimated commercial printer costs of $75 million; (4) GPO scheduled work during high-cost time on weekends, while idle time existed during the regular work week; (5) in FY 1989, GPO wasted 22 to 34 percent of the paper used, approximately 12 percent higher than private industry, at a cost of $7 million; (6) 6 out of 12 agency printers polled perceived GPO printing quality as lower than procured printing, and GPO sent an average of 26 jobs a month back to press, at a monthly cost of $45,000; (7) aging equipment, 84 percent of which was fully depreciated, adversely influenced production efficiency; (8) GPO production efficiency and quality management systems were weak, resulting in failure in meeting production efficiency goals; (9) GPO failed to validate contractor delivery performance; (10) quality-of-performance information necessary to operate a sound contracting system was not easily accessible; (11) GPO continued to award contracts to poor performers; (12) poor communication and a poor system for tracking and resolving complaints hampered customer service; and (13) the GPO Executive Information System (EIS) failed to provide useful information, easy access, and rapid response.

Open Recommendations to Congress

Recommendation: Within the framework of the strategic planning process, there needs to be a collaborative effort to define the GPO future role. The Joint Committee on Printing should take the lead in bringing together a collection of GPO leaders, customers, unions, and others to identify the GPO future role. This collaborative effort should answer the critical questions that will influence and define the GPO future role in government printing.
Status: Action in process.

Recommendation: Within the framework of the strategic planning process, there needs to be a collaborative effort to define the GPO future role. The Joint Committee on Printing should take the lead in bringing together a collection of GPO leaders, customers, unions, and others to identify the GPO future role. This collaborative effort should design and implement a strategy to provide the people, plant, and equipment needed to carry out the newly defined role.
Status: Action in process.

Congressional Action: The Senate Appropriations Committee has taken great interest in GPO progress against its plan. Public Printer Houk testified on GPO progress in light of the GAO recommendations during hearings held on April 25, 1991. There is continued strong interest in GPO activities from the Joint Committee on Printing (JCP) and the potential for hearings, close scrutiny, and specific questions concerning its progress against its action plan is high.

Open Recommendations to Agencies

Recommendation: To improve efficiency and production quality, the Public Printer should establish a realistic

agency goal and action to reduce waste and spoilage.
Status: Action in process. GPO waste and spoilage did not increase from fiscal year (FY) 1990 to FY 1991. Efforts to standardize print formats will also reduce waste and spoilage; however, this is dependent on congressional approval for new machine purchases, which has been granted.

Recommendation: To improve efficiency and production quality, the Public Printer should adopt a comprehensive quality management strategy that includes production efficiency goals commensurate with industry goals to the extent possible.
Status: Action in process. GPO has implemented new tolerances. The development of evaluation methods is continuing.

Recommendation: To improve efficiency and production quality, the Public Printer should adopt a comprehensive quality management strategy that includes an approach that emphasizes the prevention of errors, rather than their detection after production.
Status: Action in process. GPO is investigating the possibility of incorporating a total quality management program into its operations. This would be particularly relevant in the production area of its central facility.

Recommendation: The Public Printer should improve the GPO Customer Service Program by providing agencies with advance notice when jobs will be produced in-house or when jobs will be delivered late.
Status: Action in process. GPO has instructed staff in the Customer Service Department to solicit and communicate specific information on possibly delinquent jobs. Additionally, it plans to make improvements in data provided on the Procurement Information Control system so that customers can more readily track the status of their work.

Recommendation: The Public Printer should strengthen the GPO planning process by providing more specific direction and ensuring that the current planning process becomes an intrinsic part of GPO management practices for establishing consensus on agency goals and objectives.
Status: Action in process. The Public Printer, using the strategic plan as a starting point, has asked senior GPO management to develop tactical plans to further extend the planning process to operational concerns. It is expected these plans will be completed by late 1992.

Recommendation: The Public Printer should strengthen the GPO planning process by involving key external and internal players in the process.
Status: Action in process. The Public Printer, using the strategic plan as a starting point, has asked senior GPO management to develop tactical plans to further extend the planning process to operational concerns. It is expected these plans will be completed by late 1992.

Recommendation: The Public Printer should strengthen the GPO planning process by ensuring that strategic planning drives budget development and that workforce and other subordinate plans flow from the strategic plan.
Status: Action in process. The Public Printer, using the strategic plan as a starting point, has asked senior GPO management to develop tactical plans to further extend the planning process to operational concerns. It is expected these plans will be completed by late 1992.

Laboratory Accreditation: Requirements Vary Throughout the Federal Government

RCED-89-102, 03/28/89 GAO Contact: Victor S. Rezendes, (202)275-1441

Background

Pursuant to a congressional request, GAO examined federal government programs' laboratory accreditation requirements to determine whether any had overlapping requirements which could be streamlined.

Findings

GAO found that: (1) a National Institute for Standards and Technology (NIST) study identified 13 federal agencies with 33 laboratory accreditation programs; (2) accreditation typically involved evaluation of organizational information, quality control, personnel, facilities and equipment, testing methods, recordkeeping, test reports, and proficiency testing, although programs required differing degrees of specificity; (3) the programs, which typically involved different fields of laboratory

testing, generally did not overlap, although there was some overlap between the NIST National Voluntary Laboratory Accreditation Program and the Federal Communications Commission (FCC) Description of Measurement Facilities Program; (4) programs differed in their accreditation application requirements, with 70 percent requiring both paperwork and on-site reviews; (5) laboratory officials believed that some of the programs' requirements were burdensome; (6) most programs did not separate accreditation costs from other expenses, since they believed that accreditation was only a small part of the complete program; (7) only two programs charged fees for participation in their programs; (8) laboratory officials believed that accreditation at the national level provided greater credibility for their services and was of growing importance to international trade and U.S. competitiveness; and (9) one accreditation program had bilateral agreements with several countries to recognize each country's accredited laboratories.

Open Recommendations to Agencies

Recommendation: The Director, Office of Management and Budget (OMB), should examine federal accreditation programs to determine whether user fees can and should be appropriately charged.

Status: Action in process. OMB is currently soliciting information from various agencies on the potential for charging user fees. OMB would like to incorporate any potential savings into the fiscal year 1994 budget. As of late 1992, this process had not been completed and OMB officials could not provide an estimate of the additional revenues that would be realized through these changes.

Mail Management: Labor Programs Run by States Could Reduce Postage Costs

GGD-91-43, 03/20/91 GAO Contact: L. Nye Stevens, (202)275-8676

Background

Pursuant to a congressional request, GAO reviewed Department of Labor (DOL) opportunities to reduce postage costs through improved mail management operations at State Employment Security Agencies (SESA).

Findings

GAO found that: (1) past DOL efforts to reduce SESA mailing costs achieved limited cost reductions due to inadequate presort equipment and software; (2) DOL could reduce its annual mailing costs by a total of $6.7 million by successfully encouraging SESA to presort more and to include the nine-digit zone improvement program (ZIP) code on their mail; (3) SESA had little incentive to minimize postage costs because savings resulting from improved mail management did not benefit them directly; and (4) to achieve postal savings, DOL would have to provide SESA with funds for presort equipment and software, or get them to use contractors to presort their mail.

Open Recommendations to Agencies

Recommendation: The Secretary of Labor should encourage SESA to obtain postage discounts by revising the allocation formula for reimbursing SESA administrative costs so that SESA that do realize postage savings are rewarded directly, through increased funding of their administrative costs.

Status: Action in process. Estimated completion date: 11/94. DOL agrees with the recommendation, but is waiting for the Postal Service to change procedures to require direct accountability. DOL has issued draft guidance on direct accountability to all SESA. DOL should convert to direct accountability by October 1, 1994.

National Science Foundation: Planned Relocation to Arlington

GGD-92-143BR, 09/17/92 GAO Contact: L. Nye Stevens, (202)275-8676

Background

Pursuant to a congressional request, GAO reviewed the proposed relocation of the National Science Foundation (NSF) headquarters from the District of Columbia to Arlington, Virginia, focusing on whether the: (1) proposed location would make it difficult for NSF to fulfill its role in the development and implementation of national science policy; and (2) General Services Administration (GSA) properly followed procedures in selecting the Arlington site.

Findings

GAO found that: (1) over 20 years, the proposed site will cost the government about $81 million less than leasing comparable space in the District; (2) the proposed site will also improve current employee working conditions; (3) GSA estimates that it could lose about $15 million in rental costs, construction costs, and loans if NSF does not move to the proposed site; (4) the NSF governing board expressed concerns that the relocation would significantly diminish the NSF role in the science and technology process, since NSF would no longer be located near the universities and government agencies with which it interacts and some NSF staff will be inconvenienced in local travel; (5) although NSF did not concur with the GSA relocation decision, GSA properly handled NSF objections to the move; (6) the White House and the Office of Management and Budget reviewed NSF objections and concurred with the GSA decision; and (7) GSA properly followed procedures in selecting the Arlington site, and the evaluation panel developed appropriate factors to consider, assigned reasonable weights to those criteria, and scored offers appropriately.

Open Recommendations to Congress

Recommendation: Congress should appropriate the funds necessary in fiscal year 1993 for NSF to proceed with its planned relocation to Arlington.
Status: Action not yet initiated. Congress did not appropriate funds for the relocation in fiscal year 1993, but funds may still be provided through the GSA budget or reprogramming.

Peer Review: Compliance With the Privacy Act and Federal Advisory Committee Act

GGD-91-48, 04/17/91 GAO Contact: L. Nye Stevens, (202)275-8676

Background

Pursuant to a congressional request, GAO reviewed six federal agencies' compliance with the Privacy Act of 1974 and the Federal Advisory Committee Act (FACA) in their peer reviews of grant applications, focusing on: (1) how agencies kept their peer review records and whether applicants had access to them; (2) whether agencies misclassified peer review records as being subject to, or exempt from, the Privacy Act; and (3) whether the agencies chartered peer review panels and operated as advisory committees in compliance with FACA.

Findings

GAO found that: (1) four agencies properly classified their peer review records as Privacy Act records, since the records included personal information and were retrieved through a personal identifier; (2) the other two agencies did not classify their records as Privacy Act records, since they did not access their records by a personal identifier; (3) one of those two agencies improperly retrieved records on three occasions using the applicant's name, failing to comply with the Privacy Act; (4) one agency installed a new computer system in October 1990 that was capable of retrieving records through applicant name; (5) all six agencies maintained

similar files documenting the peer review process, and did not include irrelevant personal applicant information in their files; (6) only a few applicants asked to review their records under the Privacy Act; (7) all six agencies routinely provided feedback to applicants on the results of peer review; (8) 215 files indicated no instances where agencies denied evaluation information feedback on the peer review process or had incomplete information; (9) four agencies chartered or were chartering their peer review panels as FACA advisory committees, while the other two believed that their panels did not meet FACA advisory committee criteria; and (10) 1 agency chartered 140 panels under FACA, but had about 30 unchartered panels during fiscal year 1990.

Open Recommendations to Agencies

Recommendation: The Secretary of Energy and the Secretary of Commerce should establish their peer review files and automated grant application tracking systems as Privacy Act systems of record.
Addressee: Department of Energy
Status: Action in process. The departments are establishing their files/systems as Privacy Act systems of records. The Federal Register notice is expected to be published by late 1992.
Addressee: Department of Commerce
Status: Action in process. Commerce's Grants and Loans Accounting Management Information System (GLAMIS) is in the testing stage. Commerce will decide in 1992 whether to implement GLAMIS. However, if GLAMIS is implemented, the applications will not comply with the Privacy Act for a couple of years.

Recommendation: The Secretary of Energy should seek an amendment to its authorizing legislation that would allow the Department of Energy (DOE) to charter its peer review panels but still protect the privacy of the grant applicants and peer reviewers. Following that change, the Secretary should charter DOE peer review panels.
Status: Action in process. DOE Office of the General Counsel has drafted legislation and submitted it to the Office of Management and Budget for clearance.

Postal Procurement: Ethics Violations Did Not Invalidate an Automation Contract

GGD-92-119, 08/13/92 GAO Contact: L. Nye Stevens, (202)275-8676

Background

Pursuant to a congressional request, GAO reviewed the U.S. Postal Service's (USPS) acquisition of an image processing subsystem, focusing on the propriety of the contract that USPS awarded.

Findings

GAO found that: (1) the vendor that USPS selected was eligible to compete for the contract; (2) USPS officials committed ethics violations on several procurement-related trips, but those violations did not invalidate the contract award; (3) USPS officials visited all competing vendors' manufacturing sites; (4) before proposals were submitted, USPS added three evaluation criteria to the solicitation, which was allowed under USPS procurement regulations; (5) the signing of the licensing agreement between the vendor and the equipment's original manufacturer after the due date for proposals did not legally affect the award of the production contract; (6) the USPS attorney who denied the protest of the contract award did so objectively and independently of the procurement process; (7) USPS published adequate notices of the solicitation for the production contract; (8) the vendor and its licensing partner have received 65 percent of USPS mail automation contracts since 1983, while other federal agencies have awarded few contracts to them; (9) USPS recordkeeping concerning the solicitation and contract award met USPS procurement regulations; and (10) USPS did not violate its procurement regulations and could have awarded the production contract to the winning vendor under federal procurement regulations.

Open Recommendations to Agencies

Recommendation: To lessen the likelihood of further ethics violations on future USPS business trips, the Postmaster General should take action to better ensure that USPS employees comply with the provisions of USPS and governmentwide standards of conduct that prohibit accepting anything of value from vendors doing business with USPS.
Status: Action not yet initiated.

Recommendation: To lessen the likelihood of further ethics violations on future USPS business trips, the Postmaster General should direct the USPS Designated Agency Ethics Official to take appropriate action with respect to those who committed the ethics violations.
Status: Action in process. Because of the recency of the report, the Postal Service has not yet completed action with respect to those who committed the ethics violations. The Postal Service's Inspection Service, however, has obtained relevant documents from GAO about the violations and started its own independent investigation.

Savings Opportunity for the United States Mint's Promotional Mailings

T-GGD-90-34, 04/18/90 GAO Contact: L. Nye Stevens, (202)275-8676

Background

GAO discussed the U.S. Mint's opportunities for reducing the costs of its numismatic sales promotional mailings. GAO noted that the Mint: (1) had about 2.8 million individuals on its numismatic sales promotions mailing list; (2) supplemented that mailing list with other lists targeted at audiences expected to be interested in the theme of a particular promotion; (3) spent $6.7 million in postage costs for its fiscal year 1988 numismatic program promotions; (4) improved some of its postal operations and decreased some postal costs by installing computer software to standardize addresses and by presorting promotional mailings; (5) sent its mailings by first-class mail, although it could save about $2.4 million annually by using third-class mail for its routine mailings; and (6) expressed such concerns over third-class mail as nondelivery of mail, forwarding charges, image, and timeliness of delivery. GAO also noted that: (1) a U.S. Postal Service (USPS) study yielded a large body of evidence that countered the Mint's concerns about using third-class mail; (2) use of third-class mail could further reduce promotional costs by increasing the potential for combining mailings without incurring additional weight surcharges; and (3) USPS proposed rate increases for first-class mail for 1991.

Open Recommendations to Agencies

Recommendation: The Mint should budget for and use third-class mail for its promotional mailings.
Status: Action in process. The Mint did not plan to use third-class mail for its promotional mailings. However, in response to Office of Management and Budget (OMB) directions, the Mint tested the impact of third-class mail on its customer response rates to an August 1991 catalog mailing. That test was inconclusive and OMB directed the Mint to do a second test in the spring of 1992, the results of which are not yet available.

Telecommunications: Concerns About Competition in the Cellular Telephone Service Industry

RCED-92-220, 07/01/92 GAO Contact: Kenneth M. Mead, (202)275-1000

Background

Pursuant to a congressional request, GAO provided information on the competitive structure of the cellular telephone service industry, focusing on: (1) the Federal Communications Commission's (FCC) oversight of the industry; and (2) prospects for additional or enhanced competition.

Findings

GAO found that: (1) a 1981 FCC order provided for 2 licenses, one reserved for firms not affiliated with land-line telephone carriers, and one reserved for

the local telephone company, in each of 734 market areas; (2) there is no evidence of anticompetitive or collusive activities in the industry, although the two-carrier system provides only limited competition in certain market areas; (3) limited entry opportunities, multiple ownership patterns, and the lack of acceptable substitutes decrease competitive opportunities; (4) although price uniformity does not necessarily indicate noncompetitive markets, carriers in the same market area frequently offer similar prices for similar services; (5) although many carriers are currently experiencing negative cash flows, income trends indicate that the industry should be profitable in the long run; (6) neither FCC nor the states thoroughly monitor, assess, or collect data on industry competition; (7) technological advances could bring new personal communication services into the market and increase competition; (8) FCC is developing a licensing policy for bringing such new services into the market, and recent FCC licensing actions have established additional competition in some market areas; and (9) since it has already allocated most of the radio spectrum that is suitable for personal communications services, FCC has proposed reallocating spectrum reserved for other purposes, but some incumbent users have expressed strong concern about potential disruptions in their activities.

Open Recommendations to Agencies

Recommendation: The Chairman, FCC, should, in allocating the spectrum and granting licenses for the new personal communications services, consider establishing a policy that gives first preference to firms that are not current cellular telephone service providers in a given market area, particularly if only one new license is granted in each market. However, if in individual cases FCC determines that a cellular telephone service provider is the most appropriate new personal communications service licensee in a market that it already serves, FCC should ensure that other considerations outweigh the benefits of enhanced competition.
Status: Action not yet initiated.

Recommendation: If obstacles, including the difficulty of reallocating the radio spectrum, delay the introduction of new personal communications services beyond the time frames that FCC currently envisions, the Chairman, FCC, should begin evaluating the status and development of competition in the cellular service industry. As a first step, FCC could obtain revenue, cost, and other financial data needed to assess the profitability of the cellular telephone service licensees operating in the 30 largest markets. FCC could use these data in determining whether further actions may be needed to protect consumers' interests.
Status: Action not yet initiated.

U.S. Postal Service: Pricing Postal Services in a Competitive Environment

GGD-92-49, 03/25/92 GAO Contact: L. Nye Stevens, (202)275-8676

Background

GAO assessed the U.S. Postal Service's (USPS) response to the competition it faces in the marketplace, focusing on the: (1) constraints and obstacles that hinder effective USPS competition; and (2) major issues of pricing postal services in the competitive environment.

Findings

GAO found that: (1) although USPS has modernized its facilities and automated many mail processing operations, it has had difficulty restraining increases in operating costs; (2) some postal customers have increasingly looked to the development of private-sector delivery services and emerging electronic technologies that provide new, nonpostal methods of transmitting information; (3) private carriers dominate the parcel post and expedited mail markets, and price, level, and quality of service, and regulatory constraints hinder USPS competitiveness in those markets; (4) the Postal Rate Commission (PRC) rejected the proposed USPS pricing strategy for offering volume discounts to make its Express Mail service more competitive; (5) while first-class mail accounts for more than half of USPS volume and revenue, third- and second-class mail help to provide the volume necessary to sustain the USPS delivery network and keep postage unit costs down; (6) total mail volume has grown at an annual 3.3-percent rate, but USPS has no assurance

that the volume will continue to grow at rates sufficient to cover the growing costs of its mail system; (7) federal statutes and regulations give USPS a monopoly on first-class mail delivery, but USPS is facing increasing direct and indirect competition from second- and third-class private carriers and alternative nonpostal information transmission methods; and (8) USPS believes that PRC does not adequately consider demand factors in ratemaking decisions and must adopt a more practical, market-oriented approach to pricing.

Open Recommendations to Congress

Recommendation: If Congress wishes USPS to compete effectively for business customers in parcel post and Express Mail, Congress should consider reexamining the provisions of section 403(c) of the Postal Reorganization Act. Congress should determine if volume discounting by USPS, in which all customers would be given the same volume discounts, would in fact result in undue or unreasonable discrimination among mailers and undue or unreasonable preference to a mailer, given that this practice is a widely used pricing strategy by private carriers.
Status: Action not yet initiated.

Recommendation: Congress should reexamine the ratemaking criteria set forth in the Postal Reorganization Act and consider amending the criteria to state that: (1) in allocating institutional costs, demand factors, including elasticities of demand, are to be given a weight that takes into account the need to maintain the long-term viability of USPS as a nationwide full-service provider of postal services; and (2) such use of demand factors will not be inconsistent with the rate criterion requiring the establishment of a fair and equitable rate schedule as long as each mail class recovers the direct and indirect costs attributable to that service and makes some contribution to institutional costs.
Status: Action not yet initiated.

Congressional Action: The Chairmen of the House Postal Subcommittees have stated that they plan to take action on the report's issues.

Voting: Some Procedural Changes and Informational Activities Could Increase Turnout

PEMD-91-1, 11/02/90 GAO Contact: Robert L. York, (202)275-5885

Background

Pursuant to a congressional request, GAO examined: (1) why voter turnout in the United States was low compared to other democracies; (2) why U.S. voter turnout has been declining since 1960; and (3) what election procedures and informational activities were associated with higher levels of voter participation.

Findings

GAO found that: (1) comparatively low American voter turnout was not the consequence of political alienation, but international differences in the characteristics of political parties and election procedures; (2) U.S. political parties were not closely linked with specific interest groups and social categories, as in other countries, and consequently election results did not make a difference in the lives of individual voters; (3) the absence of penalties for not voting and the fact that citizens must assume the responsibility of registering to vote were other explanations given for comparatively low U.S. voter turnout; (4) turnout differences between states resulted from demographic composition of the electorate and different electoral rules; (5) all-mail ballot elections led to a 20- to 40-percent point increase in turnout and cost 32 percent less than conventional elections; (6) voter information activities did not generally increase voter turnout and low-turnout states were more likely to run such campaigns than high-turnout states; (7) states that mailed information to households, provided toll-free phone numbers for voters, and held mock elections in high schools experienced a substantially lower decline in voter turnout between 1980 and 1988; (8) making registration convenient and holding information campaigns stressing how to register and vote were especially effective in increasing turnout; and (9) voter information campaigns stressing civic duty, transporting voters to the polls, operating child care centers, and telephoning voters were not effective.

Open Recommendations to Congress

Recommendation: In the interest of increasing electoral participation, Congress may want to consider making voter registration more convenient. One way to do this would be to adopt a system of more nearly automatic registration such as that advanced by H.R. 2190 or S. 874, the National Voter Registration Act of 1989.

Status: Action taken not fully responsive. Congress passed legislation mandating actions to make voter registration more convenient, but the bill was vetoed by the President. New legislation is expected.

Tax Policy and Administration

Issue Area Summary

Impact of GAO's Work

Our work in this area has provided information and analyses directed at (1) enhancing efforts to ensure compliance with the country's tax laws, (2) assessing the Internal Revenue Service's (IRS) progress in modernizing its tax processing system, (3) improving the ability of IRS to effectively manage its tax administration activities, and (4) revising the tax law to ease taxpayer burden and promote more effective and equitable tax subsidies.

We recommended specific actions the Congress could take to more clearly classify independent contractors and improve compliance. We suggested ways in which IRS could more effectively prioritize taxpayer delinquencies and improve collections and the administration of the earned income credit (EIC) advance payment system. Our work also identified organizational, workflow, and technological issues that should be considered as part of IRS's systems modernization effort. We also suggested steps IRS could take to improve its employee ethics and integrity program and its procedures to detect and prevent employee conflict of interests.

In the area of tax simplification, our work helped the Congress formulate legislation to reform the tax treatment of intangible assets and consider the policy implications of extending various expiring tax provisions. Our work also formed the foundation for IRS efforts to simplify payroll tax deposit requirements. In addition, we stressed that to take full advantage of business opportunities offered by the Tax Systems Modernization (TSM) program, IRS needed to engage in a comprehensive reexamination of the way it did business. Redundancy and inefficiencies are fostered by the long-standing organizational structure, work processes, and program strategies—all of which were constrained by the technology IRS adopted over 30 years ago.

Key Open Recommendations

Compliance

IRS estimates the tax gap caused by self-employed individuals (including independent contractors) who do not report all their income was $20.3 billion in 1992. We reported that common law rules for classifying workers as independent contractors remained unclear and were subject to conflicting interpretations. We noted two possible approaches to help improve independent contractor compliance: (1) require businesses to withhold taxes from payments to independent contractors and (2) improve business compliance with the requirement to file information returns on payments to independent contractors. We suggested that the Congress establish clear rules for classifying workers and consider legislation to improve independent contractor compliance through withholding and/or improved information reporting. (GAO/GGD-92-108, see p. 826.)

IRS continues its struggle to stem the growth of the accounts receivable inventory and increase collections of delinquent accounts. The inventory is not only growing but getting older, and collections of delinquent taxes has not kept up with this growth. In fiscal year (FY) 1991, collections actually declined by 5 percent while the total accounts receivable inventory increased from $96.3 billion to $110.7 billion. IRS now estimates that only $29.1 billion of this amount is collectible. In reports issued during the year, we recommended changes to help IRS more effectively prioritize taxpayer delinquencies and improve collections. (GAO/GGD-92-6, see p. 844.)

In a report on federal motor fuel excise tax compliance and administration, we said that no reliable statistics were available to estimate the current level of fuel tax evasion. We recommended that the Congress explore the level of tax evasion with agencies and industry. If the level of tax evasion is determined to be sufficiently high, the point of tax collection should be changed. (GAO/GGD-92-67, see p. 850.)

In February 1992, we reported that the effectiveness of EIC advance payment system was difficult to determine since few low-income wage earners knew about the option. Less than 0.5 percent of those who received EIC in 1989 got the credit in advance. We made several recommendations to IRS to ensure that eligible taxpayers are aware of the option and to improve compliance of those people who receive the advance payment. (GAO/GGD-92-26, see p. 819.)

In June 1992, we reported on whether foreign companies underpaid income taxes by improperly using transfer pricing and on factors that affected IRS's ability to determine and recover possibly underpaid taxes. Our study indicated that while foreign-controlled companies often reported lower gross profits, net income, and U.S. taxes as percentages of sales than their U.S. counterparts, those statistics did not prove widespread impropriety. We recommended steps that IRS could take to better administer transfer pricing issues. (GAO/GGD-92-89, see p. 821.)

Tax Systems Modernization

The TSM is expected to replace over the next several years an antiquated IRS data processing system with a more modern system. TSM is IRS's program for making a smooth transition to a new way of doing business using a modernized, electronically based system for processing tax returns and more rapidly transmitting taxpayer information within IRS, wherever it is needed. During FY 1992, we continued to monitor IRS implementation of its TSM program. In May 1992, we testified that TSM offered IRS a chance to totally change the way it administers the tax system. We reiterated a number of business and organizational changes that we had previously said should be considered. And we encouraged IRS to consider return-free filing, not only to reduce taxpayers' burdens but also to reduce IRS's own workload. We said that it was important that IRS complete the relevant and necessary business analyses before locking itself into a particular technical contract or implementation. (GAO/T-GGD-91-54, see p. 820.)

IRS's integrated input processing initiative is a critical component of TSM. We testified that this initiative appeared to be a high-tech, high-risk, and high-cost venture. TSM is intended to allow IRS to drastically reduce the manual processes associated with handling paper income tax returns, tax payments, information returns, and other correspondence. This reduction depends, in part, on using imaging and optical character recognition to electronically capture and optically read data on paper documents. We recommended that IRS analyze alternative processing strategies and structure its input processing strategy around the alternative determined to be most advantageous to the government. (GAO/T-IMTEC-92-15, see p. 854.)

Management of IRS

In December 1991, we reported on IRS responses to our recommendations on actions to address employee ethics and integrity issues. We characterized the actions taken as initial steps in a major long-term effort that could be successful only if IRS maintained a high level of effort to reshape its culture. We noted that IRS needed to improve employee communication and ethics awareness and change perceptions about IRS disciplinary actions. (GAO/GGD-92-16, see p. 820.)

We also reported on IRS procedures and practices to detect and prevent employee conflicts of interest. Thousands of IRS employees who were vulnerable to conflicts of interest were not filing annual confidential statements. We recommended that the Secretary of the Treasury direct IRS to (1) require annual confidential disclosure statements from all revenue agents, revenue officers, and criminal investigators; (2) determine whether other employees were vulnerable to conflicts because of their responsibilities and decide whether they should file annual disclosure statements; and (3) ensure that reviewing officials have adequate information on employee investments and specific work assignments to enable them to determine whether reported financial interests conflict with employee responsibilities. (GAO/GGD-92-117, see p. 843.)

IRS has developed a strategic management process to help it define and achieve its tax administration mission. We reviewed a key aspect of that process—annual business reviews—and noted that IRS had taken several positive steps to implement an effective review process. We recommended that IRS further improve the process by, among other things, (1) incorporating review results into a bottom-line assessment of IRS's overall program in achieving long-term business objectives and strategies, (2) doing business reviews of the National Office, and (3) incorporating appropriate performance measures into the review process. (GAO/GGD-92-125, see p. 848.)

We also reviewed the management of IRS undercover operations and recommended that IRS take a number of steps to strengthen management practices related to initiation, cost control, and monitoring of undercover operations. (GAO/GGD-92-79, see p. 845.)

In a report on IRS implementation of the 1988 Taxpayer Bill of Rights, we focused on 7 of the bill's 21 provisions. We concluded that IRS implementation of these provisions had been generally successful. We recommended that the Congress clarify the Internal Revenue Code in certain respects. We also made recommendations to IRS to ensure that IRS employees are able to recognize taxpayer hardship situations, encourage taxpayers to understand their rights, and improve administration of installment agreements. (GAO/GGD-92-23, see p. 840.)

Tax Simplification

In January 1992, we reported on the following expiring tax provisions that were extended by the Tax Extension Act of 1991: (1) the tax exemption for qualified mortgage revenue bonds; (2) the tax credit for targeted jobs; (3) the tax credit for low-income rental housing; (4) the tax credit for qualified research expenditures; and (5) the exclusion for employer-provided educational assistance benefits. These 5 of the 12 expiring provisions account for approximately 70 percent of the estimated foregone federal revenues attributable to all the expiring provisions in FY 1992-96. Depending on congressional objectives for these provisions, we suggested a number of legislative options. (GAO/T-GGD-92-11, see p. 853.)

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Collecting Back Taxes: IRS Phone Operations Must Do Better

IMTEC-91-39, 06/18/91 GAO Contact: Howard G. Rhile, Jr., (202)512-6418

Background

Pursuant to a congressional request, GAO reviewed the Internal Revenue Service's (IRS) Automated Collection System (ACS), focusing on ACS call sites' effectiveness in calling and providing assistance to persons who owed taxes.

Findings

GAO found that: (1) during fiscal year (FY) 1990, the call sites collected about $2.6 billion in back taxes and assessed another $1.6 billion to be collected later; (2) although ACS represented a great improvement over the manual collection system it replaced, ACS has not significantly improved since FY 1985; (3) call sites closed an average of 600 cases per staff year, although collection cases steadily increased from just under 575,000 in 1985 to about 950,000 in September 1990; (4) incoming callers to ACS sites frequently received busy signals or abandoned calls after waiting on hold; (5) only 10 of 23 call sites followed IRS policy for being open 64 hours a week to reach potential taxpayers during evenings and weekends; (6) state and private collection agencies used automated dialing systems, located collection offices in areas with high unemployment rates, and used flexible work hours, part-time help, and incentive pay to ensure adequate staffing; (7) during FY 1990, call site employees charged 52 percent of their time to overhead; (8) although private collection agencies' operations differed from ACS sites, they typically had much lower overhead rates; (9) regional offices operated their call sites differently, making it difficult to improve operations; and (10) although IRS cannot use private collection agencies to collect delinquent taxes, such agencies could help IRS to evaluate and improve its call sites' operations.

Open Recommendations to Agencies

Recommendation: Because of the potential for increasing the collection of back taxes, the Commissioner of Internal Revenue should implement at all call sites: (1) automation for making outgoing calls and for receiving and directing incoming calls; and (2) standard hours of operation.

Status: Action in process. A test design for a new system to receive and direct incoming calls more efficiently is in progress. If successful, a request for proposals will be prepared and the system will be implemented by March 31, 1994. Standard hours of operation at call sites are now in compliance.

Recommendation: The Commissioner of Internal Revenue should expeditiously establish measurements, such as target overhead rate, to evaluate the performance of call sites. Private collection agencies should be used to help do this, and to look at call site operations and identify specific management, technological, operational, and organizational changes that would improve the collection of back taxes.
Status: Action in process. The IRS effort to establish meaningful measurements of ACS productivity and level of service is continuing. Telephone data from U.S. Sprint have been used to set FY 1992 baselines for ACS level of service. Data will be provided on a continuing basis. Other ACS baselines are in place and implementation is scheduled for September 1993. IRS has decided to conduct a joint study of ACS operations.

Earned Income Tax Credit: Advance Payment Option Is Not Widely Known or Understood by the Public

GGD-92-26, 02/19/92 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

Pursuant to a legislative requirement, GAO studied the effectiveness of the earned income credit (EIC) advance payment system, focusing on: (1) why more eligible workers do not take advantage of the advance payment option; (2) whether making advance payments imposes a burden on employers, especially small businesses; and (3) problems the Internal Revenue Service (IRS) has experienced with administering the advance payment option.

Findings

GAO found that: (1) low-income wage earners with children can elect to receive EIC in advance payments from their employer during the year along with their regular pay or as a lump sum refund or tax credit on their year-end federal income tax returns; (2) most of the 438 low-income wage earners surveyed were not aware of EIC or the advance payment options; (3) in 1989, less than 0.5 percent of those who received EIC used the advance payment option; (4) the participation rate was low because many eligible employees and their employers are not aware of the advance payment option, some employees prefer a single lump sum refund payment instead of smaller periodic payments, and IRS outreach efforts emphasized EIC, but not the advance payment option; (5) about 65 percent of the employers who had made advance payments indicated that the advance imposed little or no burden, and this percentage was about the same for participating small businesses with 100 or fewer employees; (6) difficulties employers experienced with advancing the credit included software limitations and computing payments for temporary and part-time workers; (7) about 49 percent of the workers who clearly received advance payments in 1989 and filed a tax return did not report receiving the credit; (8) about 45 percent of those who, according to IRS records, might have received an advance payment never filed a tax return and, if no return was filed, IRS had no way of determining worker eligibility; (9) it is difficult to determine the effectiveness of giving the credit in advance, since so few low-income wage earners know about the advance payment option; and (10) although IRS identifies individuals who do not report advance EIC payments, it rarely follows up or pursues nonfilers.

Open Recommendations to Agencies

Recommendation: To ensure that eligible taxpayers are aware of the advance EIC option, the Commissioner of Internal Revenue should include information on advance payments of EIC in employee outreach material and programs.
Status: Action in process. IRS is planning to include more information on advance payments of EIC in its traditional EIC outreach materials. It is also expanding overall outreach efforts.

Recommendation: To ensure that eligible taxpayers are aware of the advance EIC option, the Commissioner of Internal Revenue should notify taxpayers who receive the credit about the advance payment option.
Status: Action taken not fully responsive. IRS is including more information in outreach materials, W-2 forms, and circulars, but feels that mailing notices would be too expensive.

Recommendation: To ensure that eligible taxpayers are aware of the advance EIC option, the Commissioner of Internal Revenue should encourage employers to notify employees who have no income tax withheld of the advance payment option.
Status: Action in process. IRS is changing form W-2 and notice 7.97 to inform workers of the advance payment option when considering changes in W-4. GAO will evaluate the adequacy of the changes.

Recommendation: To ensure that eligible taxpayers are aware of the advance EIC option, the Commissioner of Internal Revenue should clarify instructions on advance payments in Circular E.
Status: Action in process. Estimated completion date: 01/93. IRS has agreed to clarify Circular E in the January 1993 revision.

Recommendation: To improve compliance of those people who receive the advance payment, the Commissioner of Internal Revenue should send, to individuals who do not file tax returns, a notice explaining their requirement to file.

Status: Action taken not fully responsive. IRS claims W-2 information is too error filled to use as a base, but changes in the W-2 may alleviate some errors. IRS could do simple edits and remove most errors.

Recommendation: To improve compliance of those people who receive the advance payment, the Commissioner of Internal Revenue should explore ways to identify those individuals who claim the credit in advance but do not report it, so as to prevent them from receiving the credit a second time.

Status: Action taken not fully responsive. IRS is trying to get people to fill out W-2 and tax returns correctly. It does not want to rethink the returns processing system.

Identifying Options for Organizational and Business Changes at IRS

T-GGD-91-54, 07/09/91 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

GAO discussed the Internal Revenue Service's (IRS) Tax Systems Modernization (TSM) program efforts to identify options for organizational and business changes at IRS. GAO noted that: (1) the IRS Design Master Plan did not provide a vision of how the new technology could enable IRS to transform its future organizational structures and business operations; (2) although the automation of current business processes should provide clear benefits, its current organizational structure and business will constrain IRS from using new systems to provide the best quality service to taxpayers; (3) the design of the new systems could constrain the consideration of such business options as consolidating or changing the functions of the 10 existing service centers before they have been adequately exposed and discussed; (4) a survey of 25 private companies showed that such modernization could result in major organizational change; and (5) IRS has made efforts to redefine several aspects of its business operations, but they were not linked to the new systems under the plan.

Open Recommendations to Agencies

Recommendation: IRS should begin a systematic effort to examine options for major changes in business processes to fully realize the significant opportunities offered by the modernization effort.

Status: Action in process. IRS is beginning to think more in terms of how it might use new technology to change its processes. It has, for example, begun efforts to look at the organization and roles of its service centers and district offices. Those efforts are expected to be completed by the end of 1992, at which time GAO will have some basis for assessing their thoroughness.

Internal Revenue Service: Status of IRS' Efforts to Deal With Integrity and Ethics Issues

GGD-92-16, 12/31/91 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

Pursuant to a congressional request, GAO reported on the Internal Revenue Service's (IRS) response to recommendations it made regarding integrity issues, focusing on: (1) improved employee communication and ethics awareness; and (2) perceptions about IRS disciplinary actions.

Findings

GAO found that: (1) since GAO made its recommendations, all IRS executive managers and executives have received at least 8 hours of ethics awareness

training; (2) IRS is developing a job-specific ethics training course for all IRS employees; (3) IRS has developed a comprehensive plan to evaluate implementation and review of its Ethics Program; (4) IRS transferred 21 staff years and $1.9 million to the Treasury Inspector General to provide resources for overseeing IRS operations and investigations of wrongdoing to boister public and employee confidence that misconduct will be independently investigated; (5) IRS is investigating procedures to monitor disciplinary actions involving senior IRS officials and IRS inspection service employees; (6) IRS has consolidated data base information on cases involving senior IRS officials and other employees, but has not resolved the privacy issues associated with publishing summary information; and (7) IRS expressed concern that periodic reviews of adjudicative actions would put pressure on it to adjudicate on the basis of office to office consistency without taking into account the facts of a case and the reasonableness of the penalty relative to federal personnel case law.

Open Recommendations to Agencies

Recommendation: IRS should use its Automated Labor Employee Relations Tracking System to review adjudicative actions against IRS employees to ensure that sanctions are adequately and equitably applied.

Status: Action in process. IRS is in the process of improving the Automated Labor Relations Tracking System.

International Taxation: Problems Persist in Determining Tax Effects of Intercompany Prices

GGD-92-89, 06/15/92 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

Pursuant to a congressional request, GAO provided information on: (1) whether foreign companies underpay income taxes by improperly using transfer pricing; (2) how the Internal Revenue Service (IRS) determines and recovers such underpaid taxes; and (3) possible alternatives for handling transfer pricing.

Findings

GAO found that: (1) foreign-controlled companies often report lower gross profits, net income, and U.S. taxes as percentages of sales than their U.S. counterparts, but those statistics do not prove widespread impropriety; (2) the disparities in profits could result from lower sales prices to increase market share; (3) the tax value of transfer prices that IRS questioned could be significant; (4) IRS difficulties in recovering related taxes included the amount of research necessary to present section 482 cases, problems in obtaining foreign tax records, staffing and management information limitations, a lack of appellate sustentation of examination findings, and decentralized IRS efforts on transfer pricing problems; and (5) there are various alternative methods for handling transfer pricing, all of which would aim to ease the present case-by-case approach, but each alternative has drawbacks.

Open Recommendations to Agencies

Recommendation: The Commissioner of Internal Revenue should develop an optimal work-load planning and staffing system and continually use it to provide ongoing information at the national level for assessing international staffing needs to best meet the international work load.

Status: Action in process. Estimated completion date: 09/93. According to an IRS official, IRS is building the commitment to implement this recommendation into its fiscal year (FY) 1993 business plan. The goal is to develop during FY 1993 a model for assessing resources.

Recommendation: The Commissioner of Internal Revenue should formally plan, possibly through the new IRS International Compliance Analysis Division, how IRS will put together all of its data to study trends in the types of section 482 findings, in intercompany transactions, and in section 482 case disposition, and how it will act on the trends to improve compliance once they are identified.

Status: Action in process. Estimated completion date: 03/93. According to an IRS official, the IRS intention is to have the Assistant Commissioner (International), together with IRS

regional offices, develop a plan for future trend analysis. The plan will be based on an analysis of examinations of foreign-controlled corporations that were finished in 1990 through 1992.

Recommendation: The Commissioner of Internal Revenue should use the new IRS specialist program to monitor all section 482-related information initiatives being taken, be involved in periodically determining how many IRS staff are needed for section 482 issues, and raise for discussion policies that conflict with an ongoing emphasis on section 482.

Status: Action in process. According to an IRS official, the specialists and their administrator have met with the International Tax Counsel on how the new proposed section 482 regulations would work from an auditing perspective. Also, the specialists and their administrator are on working groups to solve data issues related to the proposed regulations.

IRS Procurement: Software Documentation Requirement Did Not Restrict Competition

IMTEC-92-30, 03/02/92 GAO Contact: Howard G. Rhile, Jr., (202)512-6418

Background

Pursuant to a congressional request, GAO reviewed the Internal Revenue Service's (IRS) efforts to acquire the Check Handling Enhancements and Expert System (CHEXS), an automated system to process tax remittances, focusing on whether: (1) software documentation requirements were justified; and (2) those requirements improperly restricted competition.

Findings

GAO found that: (1) 1 month before the CHEXS bids were due, IRS amended the solicitation, in response to a vendor's question, to require that all application software for which IRS might assume maintenance responsibility be documented in accordance with Internal Revenue Manual (IRM) 2500; (2) IRS stated that all software and documentation developed specifically for IRS must be in conformance with IRM 2500; (3) IRM 2500 was in accordance with generally accepted system development methodologies; (4) the requirement to document all software developed specifically for CHEXS in accordance with IRM 2500 was justified and did not improperly restrict competition; (5) in the past, IRS has had problems in maintaining contractor-supplied software that was not documented in accordance with IRM 2500 and it is easier for IRS programmers to maintain software when the documentation meets prescribed, agencywide standards; (6) system documentation is necessary to help maintain and enhance CHEXS as IRS users' needs change; (7) none of the IRS solicitations, including those issued after the CHEXS solicitation, explicitly state the requirement that software be documented in conformance with IRM 2500; and (8) the lack of clarity regarding compliance with IRM 2500 could be a source of problems or protests in future procurements.

Open Recommendations to Agencies

Recommendation: The Commissioner of Internal Revenue should amend IRS contracting procedures to require that all future solicitations clearly indicate that the software documentation requirements apply to all software for which IRS expects to assume maintenance responsibility, including pre-existing and off-the-shelf software.

Status: Action not yet initiated. IRS agrees with the recommendation, but has not started amending the procedures.

Managing IRS: Actions Needed to Assure Quality Service in the Future

GGD-89-1, 10/14/88 GAO Contact: J. William Gadsby, (202)275-8387

Background

GAO evaluated the Internal Revenue Service's (IRS) management systems and administrative support functions to determine its effectiveness in: (1) preparing for the future; (2) providing quality service in an effective manner; (3) maintaining workforce quality during a period of rapid change; and (4) ensuring a strong system of clear management accountability for its actions.

Findings

GAO found that: (1) the most critical long-term challenge IRS had was to effectively modernize its computer-based tax processing system, since the system was outdated and not capable of meeting the growing IRS work load; (2) IRS modernization efforts were slow due to ineffective management and changes in leadership; (3) although IRS had pursued four different proposed modernization plans, none had progressed beyond the planning stage because of a lack of leadership in information resources management; (4) although IRS designated a senior executive as the information resources focal point, he had other responsibilities that precluded him from devoting his full attention to this area; and (5) although IRS initiated a strategic management process to help set agencywide goals, establish mission priorities, and create a benchmark, it lacked effective methods to measure and monitor its progress toward achieving plan objectives, obtaining congressional concurrence, and ensuring consistency with its budget requests. GAO also found that: (1) IRS was concerned about its capacity to effectively deal with the public and attract and retain quality employees; (2) IRS could not offer salaries sufficiently competitive with the private sector to attract quality employees; (3) over half of the surveyed IRS senior executives would be eligible to retire before 1993, and 60 percent indicated that they would leave within a year of eligibility; (4) IRS spent considerable time and effort correcting tax return errors instead of preventing problems from reaching the public; and (5) although IRS initiated processes to improve its quality, it lacked the sustained management commitment to maintain quality at a daily operating level. In addition, GAO found that: (1) IRS revenue and administrative accounting operations had internal control weaknesses that produced inaccurate and untimely information; and (2) although IRS has reinstituted the National Office Review Program (NORP), the program's lack of independence and performance measures could hinder its effectiveness.

Open Recommendations to Agencies

Recommendation: In order to help correct the IRS accounting and financial systems problems and provide a sound basis for guiding its systems development efforts, the Commissioner of Internal Revenue should require, in the long term, that a comprehensive cost accounting system be developed to account for all IRS costs and identify them with the organizational components and functions to which they relate.
Status: Action in process. Estimated completion date: 01/94. The IRS Controller stated, in August 1991, that he expected IRS to have a cost accounting system in place by the end of 1993 or early 1994.

Recommendation: To ensure that the quality improvement process is maintained and adopted as a means of doing business, the Commissioner of Internal Revenue should build quality into IRS services using preventive and quality assurance approaches.
Status: Action in process. IRS is to become a "total quality organization" according to one of the strategies in its Strategic Business Plan (SBP). IRS is close to finalizing a plan for improving quality, customer service, and organizational performance. Improved quality is one of IRS' three business objectives and one of its long-term strategies for achieving that goal is to fundamentally change the way it does business.

Recommendation: To ensure that the quality improvement process is maintained and adopted as a means of doing business, the Commissioner of Internal Revenue should develop an agencywide performance measurement system containing measures of quality, timeliness, and efficiency that are consistently used throughout the organization.
Status: Action in process. IRS has made much progress in developing performance measures. There is still a

lot to be done. One significant new development is the IRS attempt to break away from a functional orientation and proceed in terms of organizational product lines. It identified four such lines and is now developing measures for each.

Recommendation: To improve the usefulness of the IRS internal audit activities, the Commissioner of Internal Revenue should independently evaluate strategic management and NORP efforts. This should include reviewing the effectiveness of business plan strategies and their supporting action plans, the implementation of strategic initiatives, and the extent to which SBP is driving IRS budget decisions.
Status: Action in process. Internal Audit has incorporated SBP into the universe of activities, functions, and programs subject to audit coverage. However, no specific jobs have yet been undertaken.

Managing IRS: Important Strides Forward Since 1988 but More Needs to Be Done

GGD-91-74, 04/29/91 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

Pursuant to a congressional request, GAO reviewed the Internal Revenue Service's (IRS) efforts to improve its efficiency and managerial accountability, and the quality of its services, focusing on steps IRS took after a 1988 GAO management review of IRS.

Findings

GAO found that: (1) IRS has taken steps to establish a leadership framework that will enable it to improve its management direction and oversight; (2) IRS established the positions of Chief Financial Officer (CFO), Controller, and Chief Information Officer (CIO), and established a business review process; (3) the establishment of the CFO and Controller positions provided IRS the leadership to meet long-standing financial management challenges; (4) the CIO position provided IRS the leadership to guide it through major information systems modernization efforts; (5) business reviews will be effective in helping IRS measure personnel performance and in holding managers accountable for meeting IRS-wide goals; (6) IRS identified actions that it needed to take, such as holding financial leadership responsible for all IRS financial matters, enhancing its senior managers' and executives' technical expertise, and developing measurable performance goals; and (7) IRS did not expect to finish its redefinition of occupations and skills needed to carry out its mission until September 1994, which would postpone its implementation of recruiting, training, and retention initiatives.

Open Recommendations to Agencies

Recommendation: The Commissioner of Internal Revenue should ensure that the Assistant Commissioner for Procurement Services adopts as one of his initial priorities the development of software to manage contract obligations.
Status: Action in process. According to IRS, software development is receiving priority attention. A contractor is assisting in the preparation of a requirements analysis and development of alternatives.

Mass Transit: Effects of Tax Changes on Commuter Behavior

RCED-92-243, 09/08/92 GAO Contact: Kenneth M. Mead, (202)275-1000

Background

Pursuant to a congressional request, GAO reviewed the role that tax policy plays in workers' commuting decisions, focusing on: (1) the contrast between tax treatment of mass transit and parking benefits; (2) how the current tax treatment influences commuter behavior; (3) whether proposed tax law modifications would encourage mass transit use; and (4) alternative efforts to discourage drive-alone commuting and encourage mass transit use.

Findings

GAO found that: (1) federal tax law favors employer-provided parking over employer-provided transit benefits, which encourages driving rather than mass transit use; (2) parking benefits are tax-exempt for employees, but transit benefits are taxable income; (3) proposed legislation before Congress would increase the allowable amount of tax-exempt transit benefits and begin taxing employer-provided parking; (4) employers consider cost, preference of employees, and the effects on productivity in deciding which transportation benefits to offer their employees; (5) employees consider the convenience, reliability, security, and comfort of transportation alternatives when deciding how to commute to work; (6) some proposed tax law changes would treat the value of employer-provided parking exceeding $145 or $160 per month as a taxable fringe benefit, but in some cities parking benefits are worth less than $145 per month and would discourage relatively few drivers from driving alone; (7) other general means that discourage driving include congestion pricing and gasoline taxes.

Open Recommendations to Congress

Recommendation: It is unclear how effective legislative changes in the tax treatment of transportation benefits, such as those currently proposed, would be in discouraging drive-alone commuting and encourage greater reliance on mass transit. Therefore, Congress may wish to consider including language in such legislation to direct the Secretary of Transportation to monitor the effects of increasing the tax-free limit on transit benefits and taxing parking. Congress may wish to use this information to determine if additional legislative changes are desirable.
Status: Action not yet initiated.

The New Earned Income Credit Form is Complex and May Not Be Needed

T-GGD-91-68, 09/17/91 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

GAO discussed the Internal Revenue Service's (IRS) efforts to develop a new form for taxpayers to use in applying for the earned income tax credit. GAO noted that: (1) IRS set up a special task force to develop the new form, solicited comments outside of the usual channels, and tested the clarity and simplicity of the forms and instructions by using focus groups; (2) based on comments IRS received from the public and focus groups, it made a number of changes to the initial version of the form; (3) individuals experienced in filling out their own tax returns comprised the focus groups, because taxpayers inexperienced with filling out their own returns provided few useful comments; (4) IRS has increased its efforts to inform potential recipients about the credit, by distributing materials to interested groups and using these groups as integral parts of its information and outreach program; and (5) new IRS returns processing procedures are likely to limit the number of taxpayers who will receive the credit and could result in taxpayers who qualify for the basic

credit either not receiving it or receiving it late. GAO believes that: (1) the complexity of the new tax form could dissuade some eligible taxpayers from completing the form and getting the credit; (2) the information currently on the tax return is sufficient for IRS to determine a taxpayer's eligibility for the basic credit; and (3) a separate tax form is not really necessary.

Open Recommendations to Congress

Recommendation: Congress should reduce many potential complications by deciding to eliminate the interactions among the credits which appear to amount to a fraction of a percent of credit payments.
Status: Action in process. The Revenue Act of 1992 (H.R. 11) contained certain simplification components for the earned income tax credit.

Open Recommendations to Agencies

Recommendation: IRS should reconsider the requirement for a separate schedule.
Status: Action taken not fully responsive. IRS appears to be planning to use the schedule again.

Recommendation: IRS should change its procedures to allow payment of the credit to eligible individuals who do not submit the extra form, if it continues to be used.
Status: Action taken not fully responsive. IRS has put in place procedures that are in part responsive to the recommendation, but it is still not paying the credit on the basis of tax return information.

Tax Administration: Approaches for Improving Independent Contractor Compliance

GGD-92-108, 07/23/92 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

Pursuant to a congressional request, GAO reviewed the tax administration effects of the Internal Revenue Service's (IRS) Employment Tax Examination Program, focusing on examining small business compliance using the common-law rules for classifying workers as either employees or independent contractors.

Findings

GAO found that: (1) common-law rules for differentiating an employee from an independent contractor are unclear; (2) withholding on payments to employees has been successful and may help to improve the low tax compliance of independent contractors; (3) improving information reporting on payments to contractors could improve compliance; and (4) implementation of options to increase compliance could be costly and burdensome for some employers.

Open Recommendations to Congress

Recommendation: Congress should establish clear rules for classifying workers, as GAO recommended in its 1977 report.
Status: Action not yet initiated.

Recommendation: Congress should consider legislation to improve independent contractor compliance through withholding or improved information reporting.
Status: Action in process.

Congressional Action: Some of the proposals have been incorporated into House legislation, H.R. 5011, the Employment Tax Improvement Act of 1992. Enactment is not likely in 1992.

Tax Administration: Benefits of a Corporate Document Matching Program Exceed the Costs

GGD-91-118, 09/27/91 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

Pursuant to a congressional request, GAO analyzed issues on the feasibility of an Internal Revenue Service (IRS) document matching program for payments to corporations, focusing on: (1) what legislative actions Congress needs to take; and (2) how IRS can reduce the program's burden on the business community.

Findings

GAO believes that Congress: (1) and IRS could reduce the burden of a corporate matching system by phasing in the reporting requirement and document matching over several years and slowly expanding the program as both IRS and the business community learn from their initial experiences; and (2) needs to pass legislation that would authorize IRS to require payors to report payments to corporations, appropriate funds to cover additional IRS costs, and earmark such appropriations specifically for the corporate information returns and matching program.

Open Recommendations to Congress

Recommendation: Congress should pass legislation that would require that payments to corporations be reported on information returns and to appropriate the necessary funds for IRS to implement a computer-matching program to identify noncompliance. The program could be phased in to reduce the burden on the business community.
Status: Action not yet initiated. IRS agreed to pilot test the costs and benefits of information reporting on payments to corporations—both to government and the private sector. The study should be completed in 1993. Congress has delayed hearings until the study is complete.

Tax Administration: Better Training Needed for IRS' New Telephone Assistors

GGD-91-83, 06/12/91 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

GAO reviewed the Internal Revenue Service's (IRS) training program for new telephone assistors, whose purpose is to assist taxpayers with questions regarding tax law, their accounts, and other issues relating to filing their tax returns.

Findings

GAO found that: (1) the IRS process for selecting task force members to revise its training material was unsatisfactory due to inadequate training, preparation, and clerical support for task force members; (2) despite substantial changes in its instructional materials over the years, IRS has not sufficiently evaluated the effectiveness of its course material; (3) IRS believed that budget and time constraints precluded comprehensive course material evaluation; (4) without adequate evaluation, IRS could not ensure that it provided effective training to its new assistors; (5) IRS tests did not provide adequate assurance that trainees would perform well, since some tests were inconsistent with job performance expectations; (6) IRS relied heavily on on-the-job training (OJT) to ensure adequate training, but OJT training instructors had limited opportunity to identify and remedy all trainee weaknesses; (7) IRS lacked standard performance criteria or tests to evaluate overall training proficiency; and (8) training program problems may be further heightened by IRS instructor selection policy, which did not ensure that only capable instructors taught its courses.

Open Recommendations to Agencies

Recommendation: The Commissioner of Internal Revenue should ensure that IRS develops a corps of skilled and experienced people to provide the nucleus for each year's task force.
Status: Action in process. IRS agrees that this would benefit training development and is looking into how this can be accomplished.

Recommendation: The Commissioner of Internal Revenue should ensure that IRS provides the additional training in writing, course development, and task force expectations to ensure that all task force members are properly prepared.
Status: Action in process. IRS has developed a checklist that outlines the tasks and expectations needed to update training. A longer training session is planned to better prepare task force members.

Recommendation: The Commissioner of Internal Revenue should ensure that IRS provides adequate clerical assistance for each task force.
Status: Action in process. IRS agrees and will take steps to provide adequate clerical assistance for the task forces.

Recommendation: To improve the Phase 1 course materials, the Commissioner of Internal Revenue should ensure that IRS assesses each year's course material revisions and conduct sufficient evaluation to ensure that the revisions are technically accurate and effectively convey the intended subject matter.
Status: Action in process. IRS has adopted the Training Development Quality Assurance System to assist in building the level and quality desired in course development projects.

Recommendation: To improve the Phase 1 course materials, the Commissioner of Internal Revenue should ensure that IRS tests a sample of trainees to determine their average reading grade levels and, if necessary, revise the training materials to be as consistent as possible with trainees' reading abilities.
Status: Recommendation valid/action not intended. IRS does not agree with this recommendation. IRS stated that its tests of student and instructor guides, which it considers course material, showed that these materials did not exceed the ninth grade reading level. IRS stated that, although Publication 17 is used extensively for reading assignments and on the job, it is not considered a part of the course materials.

Recommendation: The Commissioner of Internal Revenue should take steps to reduce the number of yes/no questions used on tax law tests and add questions that test probing skills.
Status: Action in process. IRS agreed to examine the current design of the tests to determine if yes/no questions should be reduced and more probing skills questions included.

Recommendation: The Commissioner of Internal Revenue should take steps to require trainees to pass all of the tax law objectives tested.
Status: Recommendation valid/action not intended. IRS stated that objectives not met in class are certified in OJT, and that slower learners may successfully master all objectives in this post-classroom phase.

Recommendation: The Commissioner of Internal Revenue should ensure that comprehensive and useful trainee classroom performance information is recorded in student development guides and communicated to OJT instructors for use in planning OJT remedial training.
Status: Action in process. IRS will reinforce existing guidance to ensure that trainee classroom performance information is recorded and communicated to OJT instructors.

Recommendation: The Commissioner of Internal Revenue should ensure that classroom instructors include sufficient exercises to provide them with adequate opportunity to observe and document trainee weaknesses.
Status: Action in process. IRS will reinforce existing guidance to ensure that classroom instructors include exercises that allow the opportunity to observe and document trainee weaknesses.

Recommendation: The Commissioner of Internal Revenue should ensure that IRS defines satisfactory and unsatisfactory performance on untested objectives so instructors can better identify, document, and remedy trainee weaknesses.
Status: Action in process. IRS will assess ways to provide instructors with a better basis to measure trainee performance on untested objectives.

Recommendation: The Commissioner of Internal Revenue should ensure that IRS develops a comprehensive job simulating OJT test that is based on standard minimum performance criteria and measures job skills and performance before certification.
Status: Action in process. IRS will explore the feasibility of developing a job simulation test to measure trainee performance before certification.

Tax Administration: Changes Are Needed to Improve Federal Agency Tax Compliance

GGD-91-45, 04/16/91 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

GAO reviewed the Internal Revenue Service's (IRS) accounts receivable from federal agencies for employment taxes to determine the: (1) extent and causes of delinquent tax payments; (2) options for improving the processing of federal agency employment tax payments; and (3) options for improving federal agencies' compliance with tax laws and regulations.

Findings

GAO found that: (1) IRS records inaccurately reported that 63 federal agency accounts owed $178 million in accounts receivable that had already been paid; (2) most agencies actually paid their taxes on time, and most errors were the result of the outdated and poorly designed tax payment process for intragovernmental fund transfers; (3) two-thirds of the agency accounts reviewed had at least one quarterly employment tax return that was filed late, complicating IRS reconciliation of return information with tax payments; (4) federal managers placed insufficient priority on filing federal tax returns and responding to IRS notices and inquiries; and (5) IRS needs to send notices to agencies when tax data do not reconcile and when agencies do not file returns, inform agencies of adjustments to their accounts, and provide assistance to agencies through training programs.

Open Recommendations to Agencies

Recommendation: The Department of the Treasury, in close coordination with IRS and the Financial Management Service (FMS), should undertake a governmentwide program to improve federal agency tax processing. Such a program should include streamlining agency tax payment processing through electronic interagency funds transfer and requiring that the funds transfer information be provided to IRS.
Status: Action in process. IRS, in coordination with FMS, has successfully pilot tested its new Federal Tax Deposit system for federal agencies. FEDTAX, the new system, allows agencies to pay their taxes and file their quarterly employment tax returns electronically. Training of agency staffs is ongoing. Eighteen agencies are currently online and about 300 agencies, both Department of Defense and civilian, are expected to be online by late 1992.

Recommendation: The Department of the Treasury, in close coordination with IRS and FMS, should undertake a governmentwide program to improve federal agency tax processing. Such a program should include enhancing the clarity of IRS communications with agencies in such ways as developing notices tailored to the unique tax situation of federal agencies and informing agencies of adjustments to their accounts.
Status: Action in process. IRS will be able to communicate to agencies via computer screens to inform them when a tax delinquency exists. Agencies in turn can communicate electronically to IRS with a response. IRS plans to begin pilot testing a notice designed for federal agencies who are late paying taxes or late filing their quarterly returns. The current procedure of mailing delinquency notices may continue unchanged.

Recommendation: The Department of the Treasury, in close coordination with IRS and FMS, should undertake a governmentwide program to improve federal agency tax processing. Such a program should include providing for an IRS training program for agencies' staff involved in making tax payments and filing tax returns.
Status: Action in process. Training of agency staff is ongoing as part of the process of bringing agencies online with the new FEDTAX system.

Recommendation: The Department of the Treasury should develop methods to promote greater accountability by top agency management for compliance with tax laws and regulations by working with the agencies and the Office of Management and Budget. Treasury should consider, among other methods, enhancing agency tax compliance by: (1) ensuring that agencies' Federal Managers' Financial Integrity Act reviews adequately cover tax compliance and include management followup; and (2) developing a process for top managers to certify their agencies' tax compliance.

Status: Action not yet initiated. The Secretary of the Treasury has taken no action with regard to this recommendation. IRS plans to develop a means to notify each agency or department head when a tax delinquency notice is sent.

Tax Administration: Congress Needs More Information on Compliance Initiative Results

GGD-92-118, 07/31/92 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

Pursuant to a congressional request, GAO monitored the Internal Revenue Service's (IRS) tracking of three compliance initiatives funded as part of the IRS fiscal year (FY) 1991 appropriation.

Findings

GAO found that: (1) the IRS March 1992 5-year revenue projection for its training, examination, and collection initiatives was $2.4 billion, which was 25 percent less than the original revenue target in the President's FY 1991 budget submission; (2) current IRS tracking reports do not provide Congress with the information it needs to assess the net effect of the staffing increases it authorized in FY 1991; (3) IRS has reduced its staffing and revenue baselines for the collection and examination initiatives to accommodate changing program priorities and the need to fund unbudgeted costs; (4) IRS needs to report total staffing levels achieved and total revenue generated, rather than reporting the difference between an estimated, changing baseline and actual results; (5) the IRS tracking methodology does not provide for offsetting the revenue loss that may result from the FY 1992 baseline reductions to account for actual staffing reductions from FY 1991; and (6) IRS needs to report and explain the reasons for any differences in what Congress expected and what IRS actually achieved.

Open Recommendations to Agencies

Recommendation: The Commissioner of Internal Revenue should report the net revenue effect of the staffing increases that Congress authorized in FY 1991 to congressional oversight, budget, and appropriation committees. In doing so, IRS needs to revise its tracking approach so that it: (1) compares the total examination and collection staffing levels that Congress authorized in FY 1991 and the total revenue Congress expected from that authorization to the total examination and collection staffing levels and revenue that IRS actually achieved; and (2) explains the reasons for the differences in what Congress expected and what IRS actually achieved.

Status: Action not yet initiated. IRS agreed that the needs of Congress would be fully met with the kind of tracking approach GAO recommended. It is not clear when IRS intends to start revising its approach and reflecting the results in tracking reports it sends Congress.

Recommendation: The Commissioner of Internal Revenue should direct the Assistant Commissioner for Collection to review the revenue estimation methodology for the collection function to ensure that its assumptions and the data that are used for computing revenue estimates are valid and adequately documented.

Status: Action not yet initiated. IRS agreed that there is still room for improvement in its procedures for documenting Collection's estimating methodology. No specifics have yet been provided on what IRS plans to do.

Tax Administration: Effectiveness of IRS' Return Preparer Penalty Program Is Questionable

GGD-91-12, 01/07/91 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

Pursuant to a congressional request, GAO reviewed the Internal Revenue Service's (IRS) administration of its return preparer penalty program, focusing on whether IRS: (1) opened preparer penalty cases when warranted; (2) imposed return preparer penalties appropriately and consistently; and (3) followed requirements to refer penalized preparers to the Department of the Treasury's Director of Practice or local district directors for possible disciplinary action.

Findings

GAO found that: (1) IRS generally made correct penalty determinations but did not always open cases that warranted preparer penalties, which hindered exposure of problem preparers; (2) most examiners and group managers did not open more preparer penalty cases because the low penalties did not justify the time and effort required to assess them; (3) difficulty in distinguishing between penalties for intentional disregard of the rules and for willful understatement, differing IRS district policies, and differing interpretations of the Internal Revenue Code (IRC) caused inconsistent penalty assessment among district offices; (4) legislative changes enacted in 1989 revised penalty provisions, but still did not clearly distinguish among the penalties; and (5) IRS did not make required referrals of penalized preparers to Treasury's Director of Practice due to a lack of familiarity with the referral process, unclear guidance, and poor internal controls.

Open Recommendations to Agencies

Recommendation: To emphasize the contribution of preparer penalties to future compliance and to help ensure that IRS opens warranted preparer penalty cases, the Commissioner of Internal Revenue should take actions to ensure that examiners consider the penalties and document their decisions regarding the opening of preparer penalty cases. Those actions could include a memorandum to examiners and group managers emphasizing existing penalty requirements as well as other communications.
Status: Action in process. Estimated completion date: 01/93. IRS plans that the Assistant Commissioner (Exam) will issue a memorandum to the assistant regional commissioners (Exam) emphasizing the existing penalty requirements. Preparer penalties will also be covered in a penalty handbook which should be finalized by January 1993. IRS included a training module in the 1992 Continuing Professional Education course.

Recommendation: To ensure that preparer penalties are assessed appropriately and consistently, the Commissioner of Internal Revenue should develop national office guidance that to the greatest extent possible clearly defines and differentiates between the preparer penalties as defined in section 6694(a) for taking an unrealistic position and section 6694(b) for willful or reckless conduct.
Status: Action in process. Estimated completion date: 01/93. Guidance was included in regulations to implement the 1989 Omnibus Budget Reconciliation Act. Interim guidance was issued as part of the 1992 Continuing Professional Education course. Final guidance will be contained in the penalty handbook which should be issued in January 1993.

Recommendation: To ensure that preparer penalties are assessed appropriately and consistently, the Commissioner of Internal Revenue should develop national office guidance that to the greatest extent possible differentiates between the section 6694(b) penalty for willful or reckless conduct and the section 6701 penalty for aiding and abetting an understatement of tax liability.
Status: Action in process. Estimated completion date: 01/93. Guidance was contained in regulations to implement the 1989 Omnibus Budget Reconciliation Act. Interim guidance was issued as part of the 1992 Continuing Professional Education course. Guidance will be in the penalty handbook, which is due in January 1993.

Recommendation: To ensure that preparer penalties are assessed appropriately and consistently, the Commissioner of Internal Revenue should review district office policies on return preparer penalties to ensure that those policies are consistent with national office guidance.

Status: Action in process. Estimated completion date: 01/93. Any local items issued after the penalty handbook is in place will have to conform with the nationally mandated policy directives found in the handbook. The final penalty handbook is expected in January 1993.

Recommendation: To ensure compliance with IRC, IRS should adopt procedures to ensure that no more than the maximum amount allowable under IRC is collected for those penalties. If IRS determines the problem cannot be eliminated administratively, IRS should request Congress to modify the statute to limit the total amount IRS can assess, rather than collect, for those penalties.
Status: Action in process. The Assistant Commissioner (Exam) is requesting a computer change which will reject an assessment if it exceeds the maximum collectible under the statute. IRS has issued instructions to abate assessments upon collection if necessary, and this information will be in the penalty handbook, due in January 1993. IRS will advise the revenue officers about what can be collected.

Recommendation: To ensure that referrals are made when required, the Commissioner of Internal Revenue should assign the district return preparers coordinators the responsibility for ensuring that required referrals are made to the proper authority when penalties are assessed.
Status: Action in process. Estimated completion date: 01/93. The penalty handbook is expected in January 1993, and the 1992 Continuing Professional Education course included all the new penalty rules.

Recommendation: To further ensure that referrals are made when required, examiners need to become more familiar with the referral requirements. To increase examiners' familiarity, the Commissioner of Internal Revenue should ensure that examiners receive training that clearly communicates the referral requirements.
Status: Action in process. Estimated completion date: 01/93. The penalty handbook is expected in January 1993. The Assistant Commissioner (Exam) ensured that all of the new penalty rules, including preparer penalties and the referral procedures, were included in the 1992 Continuing Professional Education course.

Tax Administration: Efforts to Prevent, Identify, and Collect Employment Tax Delinquencies

GGD-91-94, 08/28/91 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

Pursuant to a congressional request, GAO reviewed Internal Revenue Service (IRS) efforts to prevent, identify, and collect employment tax delinquencies, focusing on whether problems exist in the overall IRS strategy for addressing employment tax delinquencies.

Findings

GAO found that: (1) IRS did not have a centralized effort for preventing, identifying, or collecting delinquent employment taxes; (2) IRS could not ensure that its resources were effectively allocated to address employment tax delinquencies, since its efforts were scattered throughout various functional areas with no central focus or assigned responsibility; (3) IRS could not effectively target its prevention programs, since it had not developed the information necessary to determine the employers most likely to be delinquent or the effectiveness of its employment tax delinquency efforts; (4) one of two IRS primary prevention programs, the Federal Tax Deposit Alert Program, was not targeted at those most likely to be delinquent, produced numerous unproductive alerts, and did not have any significant effect on promoting employment tax compliance; (5) limited staff resources prevented IRS from investigating many of the leads and cases brought to its attention; (6) the number of employment tax audits done by the IRS examination function fell from 109,000 in fiscal year (FY) 1979 to a low of about 24,000 in FY 1988 before rising to 42,000 in FY 1990; (7) most programs designed for collecting delinquent employment taxes were ineffective because they were generally untimely or used infrequently; and (8) IRS relied primarily on collection to ultimately resolve the delinquencies.

Open Recommendations to Agencies

Recommendation: The Commissioner of Internal Revenue should develop a comprehensive plan to prevent, identify, and collect employment tax delinquencies. The plan should

coordinate efforts among all IRS functions. The Commissioner should designate an official to oversee execution of the plan and the various programs involved. The plan should include development of the information necessary to: (1) define the characteristics of employers who are delinquent in paying employment taxes; and (2) measure the effectiveness of the IRS programs to prevent, identify, and collect employment tax delinquencies. The report contains a list of specific items which the plan should address.

Status: Action in process. IRS, under its Compliance 2000 Initiative, is undertaking a series of studies to achieve the intent of the recommendation.

Tax Administration: Erroneous Penalties for Failure to File Returns or Pay Taxes Can Be Reduced

GGD-90-80, 04/13/90 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

GAO reviewed Internal Revenue Service (IRS) tax penalty assessments, abatements, and statistics.

Findings

GAO found that: (1) IRS correctly granted 91 percent of abatements; (2) 29 percent of abatements were needed to correct IRS assessment errors; (3) erroneous assessments were primarily caused by IRS processing errors; (4) IRS needed better documentation on abatement decisions; (5) strengthened IRS internal controls would reduce the number of erroneous assessments; and (6) IRS could better explain and categorize penalty abatement statistics to differentiate between penalty adjustments and reasonable-cause abatements.

Open Recommendations to Agencies

Recommendation: The Commissioner of Internal Revenue should improve internal controls over the abatement of the failure-to-file-and-pay penalties by requiring quality review to assess whether or not the abatement decisions were adequately documented by the examiner.
Status: Action in process. The current IRS quality review selection process does not distinguish failure-to-file-and-pay penalty adjustments from other responses to taxpayer inquiry. Therefore, IRS is investigating whether Program Analysis System testing could assess how well examiners are documenting abatement decisions.

Recommendation: In order for IRS statistics to more accurately reflect IRS forgiveness of taxpayer noncompliance, IRS should isolate computer adjustments from the numbers and dollar value of abatements prior to publication for either internal or external use.
Status: Action in process. IRS has included reason codes on abatements so it can better determine whether abatement was solely due to a tax change or if IRS took an action. The penalty master file information system is expected to become operational by late 1992.

Tax Administration: Expanded Reporting on Seller-Financed Mortgages Can Spur Tax Compliance

GGD-91-38, 03/29/91 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

Pursuant to a congressional request to assist the Internal Revenue Service (IRS) in increasing taxpayer compliance, GAO reviewed buyers' and sellers' reporting of interest payments made or received under seller-financed mortgages (SFM).

Findings

GAO found that, according to an IRS study: (1) some taxpayers failed to correctly report SFM interest paid or received; (2) in one service area, IRS enforcement efforts were severely hampered because it could not locate 978 of the 1,495 corresponding seller returns, mainly because of illegible, incomplete, or missing sellers' names and addresses cited on SFM buyers' tax returns; and (3) the number of SFM would increase and, unless action was taken, noncompliance would continue. GAO also found that: (1) social security number (SSN) reporting helped improve voluntary compliance in such areas as dependent exemptions, alimony payment deductions, and child care tax credits; and (2) total SFM interest payments exceeded other payments for which IRS required SSN reporting. GAO believes that SSN reporting requirements for SFM could generate improved compliance and additional tax revenues.

Open Recommendations to Congress

Recommendation: Congress should enact legislation to require buyers who deduct SFM interest to report on their tax returns the name and SSN of the seller.
Status: Action in process.

Recommendation: Congress should enact legislation to authorize IRS to penalize: (1) buyers who fail to provide the sellers' SSN and cannot show that they made reasonable efforts to obtain it; and (2) sellers who refuse to provide SSN to buyers.
Status: Action not yet initiated.

Congressional Action: The Senate Finance Committee voted to approve a bill containing SFM provisions. As of late 1992, the bill was scheduled for debate in the House.

Open Recommendations to Agencies

Recommendation: If Congress enacts legislation to require buyers to report sellers' SSN, the Commissioner of Internal Revenue should use the sellers' and buyers' SSN to study the extent of taxpayer noncompliance and, on the basis of the study's results, implement an enforcement program, such as computer matching, to pursue cases of potential noncompliance.
Status: Action not yet initiated.

Tax Administration: Federal Agencies Should Report Service Payments Made to Corporations

GGD-92-130, 09/22/92 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

GAO identified actions that the Office of Management and Budget (OMB) and other federal agencies could take to improve corporate tax compliance.

Findings

GAO found that: (1) Internal Revenue Service (IRS) random audits of 19,000 comporations showed a 20-percent decrease in small corporate tax compliance between 1980 and that they paid only 61 percent of their 1987 federal income tax; (2) IRS estimates that corporations will not pay about $31 billion in 1992 federal income taxes; (3) although federal agencies report service contract awards exceeding $25,000, neither tax law nor current regulations

require federal agencies to inform IRS of payments they make under those service contracts; and (4) such reporting could foster voluntary corporate tax compliance and help IRS detect unreported income and unfiled tax returns. GAO also found that, to improve reporting and corporate tax compliance, federal agencies could expand their current reporting to IRS to include actual payments under service contract awards exceeding $25,000 or report all service payments, regardless of total contract costs, and withhold a percentage of future payments until contractors correctly report and validate their tax identification numbers (TIN).

Open Recommendations to Agencies

Recommendation: The Director, OMB, should require agencies to issue information returns on payments to corporations providing services.
Status: Action in process. OMB and IRS are designing a pilot test on the possibility of these recommendations in at least one federal agency. The test results will not be available until the mid-1990s.

Recommendation: The Director, OMB, should require agencies to validate TIN for those contractors receiving federal contracts for services before making the first payment.
Status: Action in process. OMB and IRS are designing a pilot test on the possibility of these recommendations in at least one federal agency. The test results will not be available until the mid-1990s.

Recommendation: The Director, OMB, should require agencies to withhold 20 percent of contract payments, under the terms of the contract, to contractors providing invalid TIN until such TIN are validated.
Status: Action in process. OMB and IRS are designing a pilot test on the possibility of these recommendations in at least one federal agency. The test results will not be available until the mid-1990s.

Recommendation: The Director, OMB, should require agencies to have their chief financial officers certify annually that the required information returns on payments have been issued.
Status: Action in process. OMB and IRS are designing a pilot test on the possibility of these recommendations in at least one federal agency. The test results will not be available until the mid-1990s.

Recommendation: If OMB implements the above recommendations, the Commissioner of Internal Revenue should actively use the information returns in IRS enforcement programs.
Status: Action in process. OMB and IRS are designing a pilot test on the possibility of these recommendations in at least one federal agency. The test results will not be available until the mid-1990s.

Tax Administration: Federal Contractor Tax Delinquencies and Status of the 1992 Tax Return Filing Season

T-GGD-92-23, 03/17/92 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

GAO discussed: (1) federal contractors' tax delinquencies; and (2) the Internal Revenue Service's (IRS) ability to provide taxpayers with timely, accurate service during the 1991 tax season. GAO noted that: (1) 22 percent of the 26,000 federal contractors reviewed were delinquent in paying their taxes and owed a total of $773 million dollars; (2) IRS only attempted to use contract payments to collect delinquent taxes in 16 percent of the cases in which it could have; (3) IRS prefers to use administrative offsets over levies to collect tax delinquencies, because offsets remain in effect until the delinquency is paid off, whereas a levy has to be reissued if the delinquency is not satisfied; (4) IRS cannot take full advantage of federal contract payments to collect delinquent taxes because IRS cannot provide the Department of Defense (DOD) with contract numbers required to identify specific contracts, IRS lacks procedures to ensure that all contract actions are properly reported, and few agencies provide IRS with contractor taxpayer identification numbers; (5) it is unclear whether IRS may administratively offset contract payments; (6) under current law, tax compliance cannot be made a prerequisite for contract awards; (7) the accuracy of IRS telephone assistance has improved, but taxpayers continue to

experience problems reaching assistors; (8) IRS is experiencing difficulties distributing tax materials to the public; and (9) recent changes to earned income tax credit have caused problems in processing tax returns.

Open Recommendations to Congress

Recommendation: In considering this issue, Congress should balance the goal of ensuring that federal contractors comply with tax laws against other national goals. Before acting to change both procurement and tax laws, Congress would need to understand the public policy implications.
Status: Action not yet initiated.

Open Recommendations to Agencies

Recommendation: IRS should establish a mechanism to ensure that federal agencies and the Federal Procurement Data Center report all required information on federal contract actions.
Status: Action in process. Estimated completion date: 01/93. IRS is designing a review instrument to gain insight into what problems exist in fully complying with section 6050M. The study will focus on the accuracy of contractor taxpayer identification numbers (TIN) and the causes of any errors. IRS believes the analysis will indicate if the problems are applicable to all agencies and solutions replicable. IRS plans to use early insights as a basis for outreach efforts with other agencies.

Recommendation: IRS should work with the other federal agencies, including DOD, to ensure that all required information is shared.
Status: Action in process. Estimated completion date: 01/93. IRS has requested a systems change to include federal contract information, including contract numbers, on the Taxpayer Information File beginning in January 1993. As an interim measure, IRS is providing, to each district office, a monthly listing of cases with federal contractor sources and associated contract numbers.

Recommendation: IRS should complete the project it has underway to provide guidance to its own staff on how to use federal contract information.
Status: Action in process. Estimated completion date: 01/93. IRS revised its collection procedures in May 1992 to require the use of levies instead of administrative offsets. Additional changes to the collection procedures may occur after all results are in from IRS data collection and analysis efforts (late 1992).

Tax Administration: IRS Can Improve Its Process for Recognizing Tax-Exempt Organizations

GGD-90-55, 06/08/90 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

GAO assessed several administrative steps the Internal Revenue Service (IRS) could take to better use its resources and improve its efficiency in recognizing tax-exempt status.

Findings

GAO found that: (1) IRS initiated the expedited determination process to make the tax-exempt determination process more efficient; (2) IRS may not be realizing the maximum benefit from the process, since districts varied in their process usage, and IRS had not evaluated districts' process usage; (3) during fiscal year 1989, all district offices used the expedited process to some extent, ranging from 17 percent of determination requests in one district to 2 percent in another; (4) IRS did not provide guidance to districts using the process; (5) IRS did not effectively use its determination resources when doing advance ruling followups and could not assess the effectiveness of the followups, since it did not review expenditure data; and (6) IRS procedures to close cases due to a lack of information created inefficiencies because districts had to reopen cases after applicant organizations subsequently provided IRS the requested information.

Open Recommendations to Agencies

Recommendation: IRS presently considers only revenue data in following up on its advance rulings for tax-exempt status. To better ensure compliance with tax-exempt status requirements, the

Commissioner of Internal Revenue should direct the Assistant Commissioner EP/EO to obtain and analyze both expenditure and revenue data during the advance ruling follow-up process.
Status: Action in process. IRS has sent out 100 questionnaires in 2 districts, and is starting to receive responses. Some of these responses will result in IRS conducting examinations and analyzing that information. Therefore, IRS does not anticipate completing action on this recommendation until late 1992.

Tax Administration: IRS Can Improve Its Program to Find Taxpayers Who Underreport Their Income

GGD-91-49, 03/13/91 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

Pursuant to a congressional request, GAO analyzed the productivity of the Internal Revenue Service's (IRS) program for detecting and pursuing individuals who underreported their income on required tax returns.

Findings

GAO found that: (1) IRS opened potential underreporter cases when tax returns failed to computer-match information returns and then determined which cases to refer to service centers, based on the projected taxes and collection costs; (2) the underreporter program was a cost-effective method for detecting unreported income in spite of the increasing number of unproductive cases caused by computer matching problems; (3) IRS continued to send many unproductive cases to service centers for manual screening; (4) over half of all underreporter cases for tax years 1982 to 1988 were unproductive; (5) about 32,000 of 61,000 unproductive underreporter cases for 1987 at the Fresno Service Center occurred because of computer matching problems; (6) the other cases were difficult to screen out by computer matching and required manual reviews by service center staff; (7) after the 1987 match, IRS changed its computer matching to avoid some problems that had led to unproductive cases; (8) the IRS management information system did not show the specific reasons for unproductive cases, and IRS relied on periodic studies of the underreporter program to obtain this information; (9) IRS did not notify the Social Security Administration (SSA) after finding errors in wage data employers previously reported to SSA; and (10) such overstatements could result in SSA paying excessive benefits.

Open Recommendations to Agencies

Recommendation: The Commissioner of Internal Revenue should: (1) notify taxpayers who provide their social security numbers to payers of business income to begin providing their business's tax identification numbers; and (2) modify the management information system for the underreporter program to provide specific reasons why cases were unproductive. This information, when available, should be used to monitor results and further improve the matching process.
Status: Action in process. Estimated completion date: 06/94. IRS has developed 899 additional codes. However, implementation will await the Automated Underreporter Program and a system to print out the new report formats. Full implementation is slated to occur by June 1994.

Recommendation: The Commissioner of Internal Revenue should provide SSA with corrected wage data for taxpayers found to have wages that were incorrectly reported to the SSA.
Status: Action in process. IRS will work closely with SSA to provide the information needed within the framework of the disclosure provisions of section 6103 of the Internal Revenue Code.

Tax Administration: IRS Does Not Investigate Most High-Income Nonfilers

GGD-91-36, 03/13/91 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

Pursuant to a congressional request, GAO reviewed the Internal Revenue Service's (IRS) program for detecting and pursuing individuals with income over $100,000 who failed to file required tax returns.

Findings

GAO found that: (1) IRS did not fully investigate or assess taxes for high-income nonfilers who did not respond to its notices on unfiled tax returns; (2) even if high-income nonfilers eventually filed tax returns, their returns received less scrutiny from IRS than those who filed returns on time; (3) district revenue officers did not investigate or assess taxes for about half of the high-income nonfilers at three service centers; (4) revenue officers did not pursue many high-income nonfilers because IRS understated the estimated yields that could result from investigations; (5) even if IRS correctly estimated those yields, it did not have sufficient revenue officers to investigate an increased amount of cases; (6) the Substitute for Returns Program (SFR) would enable IRS to investigate more high-income nonfilers; (7) SFR produced more yield at the lowest cost and created a tax assessment that was otherwise unlikely; (8) although IRS checked returns that were filed on a timely basis for noncompliance, it did not have a systematic way of checking for underreported income or overstated deductions on delinquent returns; (9) IRS did not computer match delinquent returns with information returns, and did not refer many of those returns to the Examination Division to be checked for noncompliance; and (10) nearly half of the delinquent returns that GAO asked IRS to check had evidence of noncompliance.

Open Recommendations to Agencies

Recommendation: The Commissioner of Internal Revenue should separately estimate net tax yields for high-income nonfiler cases in the formula for screening cases to be investigated by revenue officers.
Status: Action in process. Estimated completion date: 08/93. IRS is testing information return data for use in a new formula. It is awaiting final enforcement action on these returns before it starts reviewing its computer program for developing the formula.

Tax Administration: IRS Experience Using Undercover Operations' Proceeds to Offset Operational Expenses

GGD-91-106, 07/03/91 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

Pursuant to a legislative requirement, GAO evaluated the: (1) Internal Revenue Service's (IRS) use of proceeds from undercover investigative operations; (2) results of such operations; and (3) financial audits conducted by IRS.

Findings

GAO found that: (1) the undercover operation offset provision allows IRS to use income earned from an individual undercover operation to offset expenses and expand the range of activities for that particular operation; (2) the 19 undercover operations using the offset provision have produced about $545,000 in income and, as of May 1, 1991, IRS applied about $121,000 of it to operational expenses and returned $155,000 to the General Fund; (3) as of May 1, 1991, undercover operations using the offset provision resulted in the seizure of over $207 million in cash and significant amounts of drugs, and in 75 convictions; (4) none of the IRS undercover operations met the criteria

requiring a detailed financial audit; (5) IRS conducts internal audits only of those undercover operations involving offsetting in which proceeds exceed $50,000 or expenditures exceed $150,000, and conducts detailed audits on only about one-third of the undercover operations using the offset authority; and (6) requiring IRS to report on the results of its detailed financial audits when the undercover operation's covert phase is completed, instead of waiting until the criminal proceedings are over, could enhance Congress' ability to oversee the offset authority.

Open Recommendations to Congress

Recommendation: Should Congress decide to extend the offset authority, it may also wish to revise the current IRS reporting requirements. Expanding the information IRS is required to include in its annual reports to Congress and requiring IRS to report the results of its detailed financial audits after the covert phase, instead of when the operation is closed, could provide Congress with more timely and complete information on undercover operations involving offsetting. Such reporting should not jeopardize undercover agents' safety or success of criminal proceedings.
Status: Action in process. The House Ways and Means Committee has introduced legislation to extend the offset authority.

Open Recommendations to Agencies

Recommendation: The Commissioner of Internal Revenue should direct the Chief Inspector to ensure that Internal Audit expands its financial audits to include all undercover operations involving offsetting, regardless of the amount of expenditures or proceeds.
Status: Action in process. IRS agreed with the recommendation, but it is trying to resolve questions about auditing and reporting to Congress on these operations before initiating specific action.

Tax Administration: IRS' Implementation of the Taxpayer Bill of Rights

T-GGD-92-9, 12/10/91 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

GAO discussed the Taxpayer Bill of Rights and how taxpayers received assistance during hardships under the bill. GAO noted that: (1) although the Internal Revenue Service (IRS) prepared a pamphlet advising taxpayers of their rights, it could do more to alert taxpayers to their rights before an audit interview; (2) IRS district offices and services centers follow different procedures when tax payment installment agreements are cancelled for failure to pay on time; and (3) IRS notifies taxpayers of property levies 7 days after the bank is notified, allowing taxpayers 14 days to resolve any errors before levy proceeds are forwarded to IRS.

Open Recommendations to Congress

Recommendation: Congress may wish to consider clarifying how much time taxpayers should have to resolve levy errors.
Status: Action in process. Legislation that would specify a time period for resolving levy errors has been passed by the 102nd Congress, but not yet signed by the President.

Tax Administration: IRS' Implementation of the 1988 Taxpayer Bill of Rights

GGD-92-23, 12/10/91 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

Pursuant to a congressional request, GAO reviewed the Internal Revenue Service's (IRS) implementation of the 1988 Taxpayer Bill of Rights, focusing on opportunities to further enhance IRS administration of the act.

Findings

GAO found that: (1) IRS statistics show that it aided about 32,500 taxpayers in fiscal years 1990 and 1991 through the Taxpayer Assistance Order Program; (2) IRS established procedures to inform taxpayers of their rights and guard against the use of enforcement results to evaluate employees or impose production quotas; (3) some taxpayers with hardships may be unaware that assistance is available; (4) IRS sends taxpayers copies of a taxpayer's rights guide, but does not emphasize to taxpayers the importance of reading the publication; (5) IRS uses inconsistent methods of notifying taxpayers when it cancels installment agreements; (6) in October 1991, IRS changed its procedures to allow the withdrawal of tax lien notices that were not filed according to IRS guidelines; (7) IRS interprets the holding period on levied bank deposits as applying to the amount of time that banks hold levied funds, and does not immediately notify taxpayers about a levy; and (8) IRS plans to ensure that notices setting the time and place of examinations comply with the Taxpayer Bill of Rights.

Open Recommendations to Congress

Recommendation: Congress may wish to consider clarifying the Internal Revenue Code to specifically provide IRS authority to withdraw a notice of a lien when it is in the best interests of the taxpayer and the government.
Status: Action in process.

Recommendation: In light of the uncertainty over whether taxpayers should be given 21 days to correct an erroneous levy under section 6332(c) of the Internal Revenue Code, Congress may wish to consider clarifying this issue.
Status: Action in process.

Congressional Action: Legislation to specify a time period for resolving levy errors and give IRS authority to withdraw liens, as GAO suggested, has been passed by the 102nd Congress but not yet signed by the President.

Open Recommendations to Agencies

Recommendation: To improve implementation of the 1988 Taxpayer Bill of Rights, the Commissioner of Internal Revenue should develop testing procedures to determine whether IRS employees successfully recognize taxpayer hardship situations and, when hardships exist, initiate applications for assistance on the taxpayer's behalf. If the tests show that employees are having difficulty accomplishing this task, IRS should provide corrective training and/or additional aids. Finally, employee testing should be continuous in order to pinpoint future problem areas and to provide a baseline against which to measure progress.
Status: Action in process. IRS agreed with the recommendation and has started work to develop testing procedures as GAO recommended.

Recommendation: To improve implementation of the 1988 Taxpayer Bill of Rights, the Commissioner of Internal Revenue should emphasize the importance of reading Publication 1 when contacting taxpayers by telephone or through correspondence before taxpayers have an audit interview.
Status: Action in process. IRS agreed with and is working to implement the recommendation.

Recommendation: To improve implementation of the 1988 Taxpayer Bill of Rights, the Commissioner of Internal Revenue should develop standard procedures for district offices to use when advising taxpayers that their installment agreements are subject to cancellation. This action should help resolve the problem of inconsistent treatment of taxpayers when their installment agreements are monitored by service centers or by district offices.
Status: Action in process. IRS agreed with and is working to implement the recommendation.

Tax Administration: IRS Needs More Reliable Information on Enforcement Revenues

GGD-90-85, 06/20/90 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

Pursuant to a congressional request, GAO reviewed the Internal Revenue Service's (IRS) revenue estimates generated by its various enforcement programs, focusing on: (1) overall IRS enforcement revenue estimates; (2) IRS budget estimates for collection and document matching programs; (3) the IRS Enforcement Resource Allocation Model (ERAM); and (4) IRS efforts to develop more reliable data on the results of its enforcement actions.

Findings

GAO found that: (1) IRS has recognized the need for a better management information system on the costs and revenues associated with its enforcement programs, but has made little progress in developing one; (2) IRS does not know how much revenue its enforcement program actually generates; (3) large discrepancies in two major IRS enforcement programs were attributable to uncertainty about actual revenues and insufficient information on how IRS made revenue projections; (4) improved data on actual revenues and sufficient data linking staffing and results could enhance the estimation process; (5) there was inadequate documentation to assess the reasons for variances between estimated and actual underreporter revenues; (6) IRS was not using ERAM as intended, and the agencies involved did not use ERAM because of their concern over its reliability; and (7) IRS does not know whether the planned information system will provide the comprehensive data needed to meet its objectives.

Open Recommendations to Agencies

Recommendation: The Secretary of the Treasury should direct IRS to provide Congress with information on the actual revenues generated by IRS enforcement programs as soon as it becomes available.
Status: Action in process. Estimated completion date: 06/93. IRS is implementing a management information system that should generate improved revenue data, including information on actual revenues. Once that system is implemented and starts generating data, GAO fully expects IRS to use it to upgrade the data it provides Congress.

Recommendation: The Secretary of the Treasury should direct IRS to explore ways to link improved revenue data with proposed staffing increases to ultimately provide Congress with more reliable estimates of revenue expected from those increases.
Status: Action in process. Estimated completion date: 06/93. IRS is implementing a management information system that should provide improved revenue data. GAO fully expects IRS to link that data—once they are available—to proposed staffing increases.

Recommendation: The Commissioner of Internal Revenue should develop a comprehensive strategy for identifying and coordinating the various enforcement revenue projects and integrating their results. As part of the strategy, IRS should ensure that revenue and cost data on all enforcement cases, including collection and Information Returns Program (IRP) cases, are either incorporated into the Enforcement Management Information System (EMIS) data base or are linked with EMIS data in a way that avoids double-counting.
Status: Action in process. Estimated completion date: 09/94. The IRS target date for fully implementing this recommendation coincides with the date it expects EMIS to be fully implemented.

Recommendation: The Commissioner of Internal Revenue should use the results of its various projects to improve the enforcement revenue-estimating process.
Status: Action in process. Estimated completion date: 09/94. IRS has various projects under way to improve its revenue data. It will take some time before those various projects are completed and the results can be used to improve the revenue estimating process.

Tax Administration: IRS Needs to Assess Options to Make Faster Deposits of Large Tax Payments

GGD-90-120, 08/31/90 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

Pursuant to a congressional request, GAO reviewed the timeliness of Internal Revenue Service (IRS) deposits of tax payments to determine the lost interest associated with delays in depositing individual income tax payments around April 15 each year.

Findings

GAO found that: (1) the Cincinnati and Philadelphia Service Centers received and deposited about 2.5 million remittances, worth a total of about $6 billion, from April 15 to May 7, 1990; (2) IRS deposited remittances received around mid-April in an average of 7 days, instead of the 24-hour deposit average it achieved when receipts were at normal levels; (3) IRS doubted that it would be cost-effective to purchase additional equipment and hire the additional staff necessary to meet an annual surge in receipts; (4) having a separate mailing address for large tax payments could help IRS reduce deposit times; and (5) expediting the deposit of large tax payments could increase government interest earnings.

Open Recommendations to Agencies

Recommendation: To reduce the time it takes to deposit large tax payments and increase the government's interest earnings, the Commissioner of Internal Revenue should assess various options, including the ones discussed in this report, and adopt one that strikes an appropriate balance between administrative costs, taxpayer impact, and potential benefits. That assessment should be completed in time to allow IRS to implement the adopted approach in time for the filing season beginning January 1, 1992.

Status: Action not yet initiated. IRS had planned to implement a high speed check processing system in 1993 and had agreed to explore the recommendation in conjunction with that system. The latest information indicates that plans for the system are now uncertain. GAO is following up on this recommendation as part of its assessment of the 1992 tax return filing season.

Tax Administration: IRS Preparer Penalty Data Inaccurate and Misleading

GGD-90-92, 08/15/90 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

Pursuant to a congressional request, GAO reviewed the Internal Revenue Service's (IRS) administration of the return preparer penalty program to determine whether IRS imposed preparer penalties appropriately and consistently.

Findings

GAO found that IRS preparer penalty statistics did not accurately reflect preparer noncompliance because IRS: (1) procedures allowed multiple penalties to be abated in one transaction; (2) excluded nonmaster file assessments from preparer penalty statistics and did not accurately account for preparer penalty activity; (3) could not differentiate between different types of penalties; and (4) entered miscoded or erroneous data into its master files.

Open Recommendations to Agencies

Recommendation: To ensure that master file statistics more accurately reflect preparer penalty activity, the Commissioner of Internal Revenue should identify and establish means to include assessments made on the

manual system with the master file statistics.
Status: Action in process. Estimated completion date: 01/97. Currently, IRS cannot expand the master file data base. Tax System Modernization, a long-range project, will allow input of an increased number of preparer penalty adjustments. For those assessments that are transferred to the nonmaster file, IRS plans to determine the feasibility of developing a means for tracking and reporting these preparer penalty adjustments.

Tax Administration: IRS Should Expand Financial Disclosure Requirements

GGD-92-117, 08/17/92 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

Pursuant to a congressional request, GAO reviewed the adequacy of Internal Revenue Service (IRS) procedures and practices to detect and prevent employee conflicts of interest, focusing on the adequacy of the IRS employee financial disclosure process.

Findings

GAO found that: (1) IRS does not require financial disclosure statements from many employees who are vulnerable to conflicts of interest; (2) IRS did not comply with Department of the Treasury regulations regarding confidential financial disclosure statements; (3) the IRS Internal Audit Division identified managers and examiners who had financial conflicts of interest with the corporations they examined; (4) IRS has taken steps to require financial disclosure statements, but needs to broaden its coverage to include more employees; and (5) IRS will use financial disclosure reporting and information on employees' work assignments to prevent conflicts of interest.

Open Recommendations to Agencies

Recommendation: The Secretary of the Treasury should direct the Commissioner of Internal Revenue to require annual confidential financial disclosure statements from all revenue agents, revenue officers, and criminal investigators.
Status: Action not yet initiated.

Recommendation: The Secretary of the Treasury should direct the Commissioner of Internal Revenue to determine, with Treasury designated agency ethics official assistance, whether other employees are vulnerable to conflicts because of their duties and responsibilities, and decide whether they should file annual disclosure statements.
Status: Action not yet initiated.

Recommendation: The Secretary of the Treasury should direct the Commissioner of Internal Revenue to ensure that IRS reviewing officials have adequate information on employee investments and specific work assignments to enable them to determine whether reported financial interests conflict with employee duties and responsibilities.
Status: Action not yet initiated.

Tax Administration: IRS' System Used in Prioritizing Taxpayer Delinquencies Can Be Improved

GGD-92-6, 03/26/92 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

Pursuant to a congressional request, GAO examined the Internal Revenue Service's (IRS) evaluation of and planned revisions to its Resources and Workload Management System (RWMS) formulas for assigning scores to tax delinquencies to determine probable collections.

Findings

GAO found that IRS: (1) currently uses 30 formulas to compute RWMS scores, but the formulas are primarily based on the outcomes and characteristics of 1982 delinquencies; (2) plans to revise RWMS so that it can use more current information to make the relationship between scores and probable collections and probable amounts due more precise; (3) plans to create new formulas for generating substitute returns for nonfilers and employment tax delinquencies; (4) has developed a list of hundreds of variables to test in its revision efforts, but has not sought the experience of private industry in identifying potentially relevant variables for assessing collectibility; (5) emphasis on amounts due rather than on collection probability may not lead to collection maximization, since it may not be able to collect a significant amount of the taxes due; (6) does not assign RWMS scores to the prevention and identification components of revenue officers' work loads; (7) evaluations of RWMS formulas show that scores are generally related to actual collections or amounts due, but there is only limited analysis of the relationship between scores and collections or amounts due; and (8) used a sampling methodology to evaluate its formulas, but did not measure sampling error or confidence level and could not assess the validity or reliability of sample results.

Open Recommendations to Agencies

Recommendation: The Commissioner of Internal Revenue should direct the Assistant Commissioner (Collection) to seek the experience of private industry in identifying variables and prioritization practices affecting collections that IRS should consider.
Status: Action in process. IRS will communicate with private industry to obtain information on predictor variables and test potentially useful predictors.

Recommendation: The Commissioner of Internal Revenue should direct the Assistant Commissioner (Collection) to consider scoring nonfiler delinquencies on the basis of probable collections rather than expected amounts due.
Status: Action in process. IRS will test scoring delinquent returns on yield by contracting with the private industry to develop a model. If the equations do a better job of predicting yield, IRS will implement yield-based equations.

Recommendation: The Commissioner of Internal Revenue should direct the Assistant Commissioner (Collection) to consider expanding RWMS to cover the employment tax delinquency prevention and identification components of revenue officers' work loads.
Status: Action in process. IRS will develop a data base to track and score a sample of federal tax deposit alerts. IRS will then attempt to develop a model to predict collections based on several variables.

Recommendation: The Commissioner of Internal Revenue should direct the Assistant Commissioner (Collection) to include RWMS scores on master file records and collection reports that track delinquency dispositions to provide the means for continual evaluations of formulas and avoid the limitations of evaluations based on sample results.
Status: Action in process. Once IRS has completed the new equations and implementation is underway, IRS will develop new reports based on population data to help evaluate the equations. IRS will work to have RWMS scores placed on the master file and will consider capturing the RWMS score on all taxpayer delinquency accounts and investigations.

Tax Administration: IRS Undercover Operations Management Oversight Should Be Strengthened

GGD-92-79, 04/21/92 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

Pursuant to a congressional request, GAO reviewed the Internal Revenue Service's (IRS) management and oversight of its undercover operations.

Findings

GAO found that: (1) the IRS Criminal Investigative Division (CID) often did not follow required operational and financial controls intended to aid in managing undercover operations and safeguarding government funds; (2) the process special agents use for approving undercover operations does not include a written assessment of alternative investigative techniques to ensure that an undercover investigation is the most cost-effective or appropriate way to achieve the intended results; (3) during fiscal year (FY) 1985, illegal tax shelters were the most frequently targeted criminal activity, but since FY 1986 money laundering has been the most frequently targeted illegal activity, involving about 45 percent of all undercover operations; (4) IRS has no way of ensuring that the lessons learned from a given operation are used to help improve future operational performance, since it does not use baseline measures to periodically evaluate completed operations; (5) although the Assistant Commissioner decides which Group I undercover operations are to be undertaken, he has little assurance that the projects are being carried out, since his staff does not always actively oversee those operations due to staffing or budgetary constraints; and (6) IRS uses operational closing reports to assess the results of individual undercover operations, but does not use data available from its new Criminal Investigation Management Information System (CIMIS) to develop benchmarks or to establish criteria to measure its performance in carrying out sensitive operations.

Open Recommendations to Agencies

Recommendation: In addition, the Commissioner of Internal Revenue should require that the IRS Internal Audit staff do financial audits of the most costly and sensitive operations.
Status: Action in process. Criminal Investigations is working with Internal Audit to develop procedures to determine which undercover operations should be audited.

Recommendation: To enhance IRS management oversight of its undercover operations, the Commissioner of Internal Revenue should direct the Assistant Commissioner (Criminal Investigation) to ensure that CIMIS provides data that are accurate, timely, and complete so that the Special Investigative Techniques Branch can better monitor, evaluate, and oversee undercover operations.
Status: Action in process. IRS will institute monthly printouts of CIMIS data related to undercover operations to the National Office Criminal Investigation staff.

Recommendation: To enhance IRS management oversight of its undercover operations, the Commissioner of Internal Revenue should direct the Assistant Commissioner (Criminal Investigations) to establish benchmarks for evaluating operations and their results and use those benchmarks to measure the performance of individual regions and districts.
Status: Action in process. Benchmarks are being put into effect with the annual business plan.

Tax Administration: IRS' 1992 Filing Season Was Successful But Not Without Problems

GGD-92-132, 09/15/92 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

Pursuant to a congressional request, GAO provided information on the Internal Revenue Service's (IRS) performance during the 1992 tax filing season, focusing on: (1) service center processing of returns; (2) accuracy and accessibility of IRS toll-free telephone assistance; and (3) the availability of tax materials at IRS distribution centers and walk-in offices.

Findings

GAO found that: (1) IRS received 108.1 million individual returns from January 1 through May 1, 1992, a 1-percent increase over 1991; (2) IRS increased the use of alternative filing systems, including 10.9 million electronic tax returns and 126,000 telephoned returns; (3) service centers met or exceeded the 98-percent refund accuracy rate, and refund response time averaged less than 40 days; (4) the Earned Income Credit (EIC) caused continued problems for IRS and taxpayers; (5) in 1992, IRS gave EIC to 600,000 taxpayers who had not claimed it and does not plan to recover the erroneous payments; (6) IRS placed different requirements on taxpayers when processing EIC, which delayed some taxpayers' receipt of EIC; (7) telephone assistance increased but accessibility decreased; (8) IRS' accuracy in providing tax materials in response to GAO's test mail and telephone orders declined slightly but there was a sharp drop in timeliness; and (9) delays in congressional tax legislation, timely printing of publications, and on-line computer problems contributed to dissemination problems.

Open Recommendations to Agencies

Recommendation: The Commissioner of Internal Revenue should gather the necessary information to make correct EIC eligibility determinations in the future.
Status: Action not yet initiated.

Recommendation: The Commissioner of Internal Revenue should develop a reliable measure of toll-free telephone accessibility.
Status: Action not yet initiated.

Recommendation: The Commissioner of Internal Revenue should develop a reliable measure of distribution center performance in filling mail and phone orders.
Status: Action not yet initiated.

Tax Administration: Need for More Management Attention to IRS' College Recruitment Program

GGD-90-32, 12/22/89 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

Pursuant to a congressional request, GAO reviewed the Internal Revenue Service's (IRS) efforts to recruit college graduates for its enforcement staff, focusing on: (1) the quality of IRS enforcement recruits; (2) IRS management of its college recruitment program; and (3) IRS relationships with colleges and universities.

Findings

GAO found that: (1) the main obstacle that impeded IRS recruitment of quality enforcement staff was noncompetitive starting salaries; (2) although IRS increased its starting salaries in some high-cost geographical areas, they were still below its competitors' salaries; (3) IRS had no quantitative data to support its managers' generally positive views on the quality of enforcement recruits; (4) many managers cited the same evaluation factors, but used different standards to interpret them; (5) inadequate funding, insufficient staffing, and field office resistance impeded IRS

progress in implementing its recruitment improvement projects; (6) IRS relied on duplicative, uncoordinated efforts at the local level, rather than addressing IRS-wide problems on a national scale; (7) the IRS Human Resources Division provided little recruitment guidance to the field offices, did not require reporting of field activities, and did not conduct recruitment program reviews; and (8) although IRS established a Campus Executive Program that targeted certain schools for special attention, many schools were not aware of the program or their status under it.

Open Recommendations to Agencies

Recommendation: The IRS Human Resources Division should develop a measurement system that will allow comparisons of data on new enforcement staff to the standards.
Status: Action in process. Estimated completion date: 10/93. The IRS June 1992 draft plan for human resource issues includes a recommendation that by the end of fiscal year 1993, IRS target the application of recruiting program resources more effectively by developing measurement systems.

Recommendation: The IRS Human Resources Division should use this information to periodically evaluate the effectiveness of the college recruitment program at the district, regional, and national levels.
Status: Action in process. Estimated completion date: 10/93. A June 1992 draft IRS plan for human resource issues stated that IRS still has no method to track recruiting results. This recommendation should remain open at least until action is taken on any relevant recommendations in the IRS final human resources plan.

Tax Administration: Negligence and Substantial Understatement Penalties Poorly Administered

GGD-91-91, 07/03/91 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

Pursuant to a congressional request, GAO reviewed the Internal Revenue Service's (IRS) administration of the negligence and substantial understatement penalties, focusing on whether IRS: (1) correctly assessed such penalties when warranted; and (2) adequately explained to taxpayers the reasons for assessing those penalties.

Findings

GAO found that: (1) one-third of the cases reviewed included erroneous penalty determinations, and IRS reviewed over 60 percent of the cases at least once without correcting errors; (2) such IRS internal controls as supervisory and quality assurance reviews and district office penalty screening committees did not effectively detect or correct inadequate and incorrect penalty decisions; (3) 85 percent of the erroneous cases reviewed were in the taxpayers' favor; (4) there appeared to be little, if any, incentive for examiners, supervisors, and others accountable for penalty decisions to make correct decisions or to document the bases for decisions; (5) IRS cited such factors as heavy work load, emphasis on other areas of examination, employee turnover, quality, and inexperience, and the limited scope of penalty screening committee reviews to explain why employees did not always follow IRS guidelines on penalty administration; (6) in 76 percent of the cases assessed penalties, the penalty explanations in IRS examination reports provided to taxpayers did not adequately explain why they were assessed penalties or how to avoid future penalties; and (7) standard paragraphs in examination reports were too general to effectively relate the negligence penalty to the circumstances of specific cases and omitted important information about the penalty's criteria and the adequate disclosure and substantial authority provisions.

Open Recommendations to Agencies

Recommendation: The Commissioner of Internal Revenue should determine the effectiveness of the solutions through a subsequent review of selected exam cases, both with and without penalty assessments. These reviews should focus on the documentation and appropriateness of the penalty decisions so as to determine how well penalties are being administered by the district and the effectiveness of existing internal controls.
Status: Action in process. Fiscal year 1992 business reviews created an organization in Examination to handle cross-functional national penalty

administration. It is looking at the full range of penalties.

Recommendation: The Commissioner of Internal Revenue should take actions to ensure that the negligence and substantial understatement penalty explanations in IRS examination reports provide taxpayers with the specific facts, circumstances, and criteria that warrant the assessment of the penalty. Standard paragraphs should be augmented with written comments that relate the specific conduct and circumstances of taxpayers to the assessment of the penalty. The substantial understatement penalty standard paragraph should be expanded to include information on the penalty's criteria and the substantial authority and adequate disclosure provisions.

Status: Action in process. Estimated completion date: 01/93. This action is included as a part of writing the IRS Penalty Handbook, due in January 1993. The paragraphs have been augmented and expanded for field offices and office audit functions. However, the Service Center letters, which are computer generated, have not yet been changed. This action should be complete early in 1993.

Tax Administration: Opportunities to Further Improve IRS' Business Review Process

GGD-92-125, 08/13/92 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

GAO evaluated the Internal Revenue Service's (IRS) annual business reviews, focusing on whether the reviews were a useful mechanism for measuring IRS performance toward meeting its business objectives.

Findings

GAO found that: (1) IRS developed the business review process as part of the Strategic Business Plan (SBP) to measure its field offices' contributions toward meeting SBP objectives; (2) IRS top management supports the business review process; (3) the business review process generally meets effective evaluation criteria and has improved since its inception; (4) the review process can be further improved by converting its results into a bottom-line assessment of overall performance, by including IRS headquarters, by ensuring that the factors measured by the reviews are appropriate, and by improving performance measures and communications about the process within IRS; and (5) IRS is developing new performance measures and guidelines to improve communications.

Open Recommendations to Agencies

Recommendation: IRS should incorporate business review results into a bottom-line assessment of IRS overall progress in implementing long-term strategies and achieving long-term objectives.
Status: Action in process. IRS now requires that each of the business review reports provide an overall assessment of tax administration in the specific region being reported on. It remains to be seen how, if at all, those regional overviews are aggregated into an IRS-wide assessment.

Recommendation: IRS should do business reviews of the National Office.
Status: Action in process. IRS has said that it plans to develop a method for doing National Office reviews. IRS has also developed cross-functional annual plans which, according to IRS, will form the basis for cross-functional reviews that will include the National Office.

Recommendation: IRS should address concerns raised by many officials and executives about the number of critical success factors.
Status: Action in process. IRS agreed that there have been too many critical success factors. The Strategic Business Plan for fiscal year 1993 has only 12 critical factors compared to 18 in 1992. It remains to be seen how many additional critical factors are added on at the functional and regional office levels. IRS also expects that the development of cross-functional plans will result in fewer critical factors.

Recommendation: IRS should incorporate appropriate measures into the business review process to better ensure that the reviews generate results-oriented information that will be most helpful to IRS senior managers.
Status: Action in process. IRS is developing new measures to, among other things, measure its progress in achieving overall agency objectives and

its performance in major product lines like assistance and enforcement.

Recommendation: IRS should look for opportunities to improve communications about the business review process. As discussed in this report, one such opportunity would seem to be in the area of critical success factors.

Status: Action in process. IRS agreed that communications need improvement. Toward that end, every employee was given a pocket version of the Strategic Business Plan. Also, IRS was developing business review guidance that it said will ensure improved communications between headquarters and the field and will better define roles and responsibilities.

Tax Administration: Opportunities to Increase Revenue Before Expiration of the Statutory Collection Period

GGD-91-89, 09/30/91 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

Pursuant to a congressional request, GAO provided information on Internal Revenue Service (IRS) accounts receivable that are written off because the collection statute of limitations has expired, focusing on: (1) the amount of the accounts receivable that has been or possibly will be written off; (2) the potential impact of the November 1990 extension of the collection statute of limitations; and (3) IRS procedures for managing accounts receivable nearing the end of their collection periods.

Findings

GAO found that: (1) although IRS establishes and resolves billions of dollars of accounts receivable each year, a substantial portion remains outstanding at the end of each year; (2) annual write-offs of assessed taxes, assessed or accrued interest, and penalties for IRS individual and business files grew from $2.3 billion to $4.6 billion between fiscal years 1986 and 1990; (3) about $46 billion, or 49 percent, of the IRS $93-billion individual and business accounts receivable inventory as of September 30, 1990, could be uncollected and ultimately written off because of the expiration of the collection statute of limitations; (4) of the remaining $47 billion, projections show that IRS could collect about $23 billion and could abate or otherwise resolve about $24 billion; (5) while IRS requires local reviews of decisions to suspend collection activities, it does not centrally analyze the local results to identify systemic problems; (6) although IRS sent reminder notices to taxpayers whose accounts were suspended earlier in the collection process, IRS does not send reminder notices to all taxpayers whose accounts were suspended later in the collection process; and (7) if collection procedures do not change, IRS could collect an additional $1.7 billion from its September 30, 1990, accounts receivable inventory as a result of extending the collection period from 6 to 10 years.

Open Recommendations to Agencies

Recommendation: The Commissioner of Internal Revenue should develop more specific information on the validity and characteristics of accounts written off to determine whether additional cost-effective collection measures can be developed and applied.

Status: Recommendation valid/action not intended. IRS believes it had sufficient information on the accounts likely to be written off and potential revenue from these accounts was minimal. GAO believes that information about these accounts will help IRS purify its accounts receivable inventory and allow more efficient collection efforts.

Recommendation: The Commissioner of Internal Revenue should systematically collect and analyze local review results on the decisions to classify accounts as currently not collectible to help identify potential systemic problems that may need correction.

Status: Action in process. IRS is exploring ways to find the best vehicle for capturing and analyzing data to help identify potential systemic problems.

Tax Administration: Standards Adhered to in Issuing Revenue Ruling 90-27

GGD-92-15, 11/19/91 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

Pursuant to a congressional request, GAO determined whether: (1) there were any violations of recusal statements, conflict-of-interest law, or standards of conduct on the part of certain Internal Revenue Service (IRS) officials in connection with Revenue Ruling 90-27; and (2) the procedures IRS used in issuing the ruling were proper.

Findings

GAO found that: (1) Revenue Ruling 90-27 stated that IRS would consider auction rate preferred stock (ARPS) to be an equity interest, rather than debt, for tax purposes and that the auction mechanism would not prevent the holders from claiming the dividends-received deduction for tax purposes; (2) there was no evidence of any violations of recusal statements, federal conflict-of-interest law, regulations, or standards of conduct on the part of the IRS Commissioner, Chief Counsel, or former Acting Chief Counsel in connection with the issuance of the ruling; (3) since recusal statements are written so broadly, the Commissioner's and Chief Counsel's statements could lead to the impression that there was a violation, when none occurred; (4) there were no instances in which IRS staff failed to follow established procedures; and (5) IRS primary reliance on one broker for consultations about ARPS and the ARPS market appeared to be ethical, even though that broker had a major interest in the characterization of ARPS as equity for tax purposes.

Open Recommendations to Agencies

Recommendation: The Commissioner of Internal Revenue and the Chief Counsel, IRS, should, in consultation with the Department of the Treasury's Designated Agency Ethics Official (DAEO) and the Office of Government Ethics (OGE), revise their recusal statements to make the language in them consistent with their ethics agreements.
Status: Action not yet initiated.

Recommendation: The Commissioner of Internal Revenue and the Chief Counsel, IRS, should, in consultation with the Department of the Treasury's DAEO and OGE, determine the extent to which recusal statements for the Commissioner and Chief Counsel should list former clients where no current financial interest is involved.
Status: Action not yet initiated.

Recommendation: For matters of broad applicability, the Commissioner of Internal Revenue should, in conjunction with the Chief Counsel, IRS, direct the Chief Counsel staff to seek a range of views and opinions in cases where it is deemed appropriate to contact outside parties for information necessary to issue a revenue ruling. Such views and opinions could be easily obtained by inviting additional people to meetings to discuss proposed rulings or through telephone discussions with other interested parties.
Status: Action not yet initiated.

Tax Administration: Status of Efforts to Curb Motor Fuel Tax Evasion

GGD-92-67, 05/12/92 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

Pursuant to a congressional request, GAO reviewed federal motor fuel excise tax compliance and administration, focusing on: (1) the lack of information to determine the petroleum industry's motor fuel excise tax compliance; (2) the effect of recent legislation on compliance; (3) the effectiveness of Internal Revenue Service (IRS) programs in promoting compliance; and (4) state

initiatives that could be adapted to bolster federal motor fuel excise tax collections.

Findings

GAO found that: (1) no reliable statistics are available to estimate the current level of fuel tax evasion; (2) IRS has recognized this problem and is investigating alternative methods for estimating motor fuel excise tax evasion; (3) government and private officials agree that legislative changes have reduced some forms of motor fuel excise tax evasion, but disagreements exist about the extent of the reductions; (4) the Department of Justice believes that as much as $1 billion in motor fuel excise taxes may be evaded annually; (5) the effectiveness of IRS compliance programs cannot be assessed because of the lack of data on the level of evasion; (6) IRS does not have national programs in place that address tax evasion schemes, but several initiatives are underway; (7) IRS is working with the Federal Highway Administration and selected states to determine whether joint enforcement efforts can improve compliance; (8) IRS is developing a data base that will include information on all firms authorized to deal in tax-free motor fuels; (9) the applicability of states' compliance initiatives to federal motor fuel excise tax enforcement is difficult to gauge because of differences between state and federal taxes and collection systems; and (10) moving the gasoline excise tax collection point to the refinery may improve the efficiency of tax administration and increase controls over evasion at the federal level, but questions remain regarding competitive consequences and overall cost-effectiveness.

Open Recommendations to Congress

Recommendation: Congress should intensively explore the level of tax evasion with the agencies and the industry; if it is sufficiently high, the point of collection should be changed.
Status: Action not yet initiated.

Tax Policy: Allocation of Taxes Within the Life Insurance Industry

GGD-90-19, 10/19/89 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

Pursuant to a congressional request, GAO reviewed: (1) how section 809 of the Internal Revenue Code affected the income tax split between stock and mutual life insurance companies and within the mutual segment itself; and (2) alternative methods of taxing mutual life insurance companies.

Findings

GAO found that section 809 imposed taxes that: (1) were higher for the mutual companies as a whole in years when their earnings were low, and vice versa; (2) were regressive on the basis of company income because segmentwide averages dictated each firm's taxes; and (3) depended disproportionately on the behavior and performance of the larger mutual companies. GAO also found that, through 1987, the mutual-stock split in taxes produced by the section 809 approach was consistent with the mutual-stock split in income. GAO examined such alternatives to section 809 as: (1) including all policyholder dividends in taxable income; (2) excluding all dividends from taxable income; (3) excluding all policyholder dividends from taxable income; (4) imputing under alternative methods; and (5) designating a part of policyholder dividends as distributed earnings. GAO believes that the most equitable alternative would be to delete section 809 and allow mutual life insurance companies to deduct all policyholder dividends in determining corporate taxable income.

Open Recommendations to Congress

Recommendation: Congress should delete section 809 from the tax code, accept the prepayment approach at the company level, and legislate a tax on the earnings part of dividends attributed to the individual policyholder. Congress should impose the tax on these earnings at the company level as a proxy for the tax on individual policyholders.
Status: Recommendation valid/action not intended.

Recommendation: To calculate the earnings part of policyholder dividends, Congress should specify a proportion of policyholder dividends to be included in the taxable income of mutual and stock life insurance companies. This

proportion should be based on the dividend payout behavior of stockholder-owned corporations but could be adjusted upward to allow for capital gains. The proportion should be reexamined periodically.
Status: Recommendation valid/action not intended.

Congressional Action: Congress appears to be letting section 809 stand for the time being.

Tax Policy: Refund Offset Program Benefits Appear to Exceed Costs

GGD-91-64, 05/14/91 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

Pursuant to a congressional request, GAO: (1) evaluated the effects of the Internal Revenue Service's (IRS) Refund Offset Program on the filing behavior of guaranteed student loan defaulters; and (2) compared the program's estimated benefits resulting from increased debt collections with the program's estimated costs.

Findings

GAO found that: (1) offsetting refunds for the nonpayment of student loan debts increased the likelihood of taxpayers not filing a tax return in the year after the offset; (2) student loan defaulters whose entire 1985 tax refund was offset failed to file a 1986 tax return 2.1 times more than student loan defaulters who were not offset and who received a refund; (3) offset had no statistically significantly effect on the subsequent filing of balance-due returns; (4) other variables, such as income filing history, did affect balance-due return rates; (5) although offsetting federal tax refunds for nontax debts increased nonfiling the next year, the offset had virtually no effect over 2 years; (6) although the program could reduce tax revenues, IRS has not measured the program's net gain or loss; (7) the amount offset through the program in 1986 for a sample of student loan defaulters was $4.6 million; (8) IRS lost $1.1 million in tax revenue from defaulters offset in 1985 who did not file a 1986 tax return; and (9) the debt recovered from the offset was at least four times greater than the potential revenue loss.

Open Recommendations to Agencies

Recommendation: The Commissioner of Internal Revenue should direct that IRS carry out its plans for future studies and specifically ensure that those studies: (1) control for as many meaningful tax and nontax characteristics as possible; (2) include an estimate of the potential revenue loss due to any noncompliant filing behavior; and (3) include a comparison of this loss with the program's benefits.
Status: Action in process. IRS is changing its approach and methodology as part of an ongoing study that was due to be completed in August 1992. The study has been delayed but should be issued by late 1992.

Tax Policy: Status of IRS' Studies of the Refund Offset Program

GGD-89-60, 04/25/89 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

Pursuant to a legislative requirement, GAO studied the effects of the Internal Revenue Service's (IRS) Refund Offset Program on voluntary tax compliance, focusing on: (1) IRS improvements to its methodology; and (2) ways to make future studies more precise.

Findings

GAO found that: (1) IRS improved its studies of the effects of offsetting refunds on taxpayer compliance by incorporating previous filing behavior into its analysis to establish patterns to compare with post-offset filing patterns; (2) the IRS methodology was limited because it did not consider whether the offset and control groups exhibited similar taxpayer compliance characteristics before the offsets; (3) although IRS improved the quality of its study data and its documentation of study programming requirements, some limitations remained; (4) although IRS matched its offset and control groups on some tax characteristics, there was a risk of bias in its findings because it did not account for all relevant preexisting differences; and (5) IRS did not use updated information to measure the level of IRS enforcement action required to make taxpayers compliant and to assess whether noncompliance was temporary or permanent.

Open Recommendations to Agencies

Recommendation: To improve future IRS studies of the effect of the Refund Offset Program on compliance with tax laws, the Acting Commissioner of Internal Revenue should make the offset and control groups as comparable as possible. The studies should statistically control for prior tax-delinquent behavior and nontax characteristics, such as age and geographic location.
Status: Action in process. The IRS April 1989 report was controlled for prior tax-delinquent behavior. IRS has incorporated characteristics such as age and geographic location in follow-on studies. IRS is analyzing data for a preliminary report that will be issued late 1992.

Tax Policy: Summary of GAO Work Related to Expiring Tax Provisions

T-GGD-92-11, 01/28/92 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

GAO discussed 5 of the 12 expiring tax provisions extended by the Tax Extension Act of 1991. GAO noted that: (1) of the 12 provisions, qualified mortgage revenue bonds (QMB), the targeted jobs tax credit, the low-income housing tax credit, the qualified research tax credit, and employer-provided educational assistance benefits account for 70 percent of the estimated forgone federal revenues in fiscal years 1992 through 1996; (2) QMB were an inefficient and costly way to provide assistance to first-time home buyers and serve mostly buyers who could afford homes anyway; (3) the targeted jobs program was not fully achieving its goals, since there were no substantial differences in participants' earnings before and after obtaining targeted jobs, compared to others who were not in the program; (4) providing low-income housing through housing certificates or vouchers would be more efficient than building or rehabilitating housing in areas where adequate low-income housing exists; (5) Congress revised the base used in calculating the qualified research credit in 1989, but because the base is not subject to periodic reviews and many companies' spending and sales continue growing, the revised base may become deficient after a few years; and (6) sufficient information is not available to adequately measure whether the educational assistance provision effectively meets its objectives.

Open Recommendations to Congress

Recommendation: If the research tax credit is permanently extended, Congress may wish to consider ensuring that the credit continues to provide an attractive incentive to most taxpayers at an acceptable revenue cost by requiring that the base be reviewed periodically and adjusted as needed.
Status: Action not yet initiated.

Recommendation: If Congress should decide to extend section 127 of the Internal Revenue Code again, it should modify and maintain the reporting requirement for a sufficient period to establish a reasonable basis for evaluating whether the assistance is reaching the targeted population.
Status: Action not yet initiated.

Congressional Action: Congress is considering legislation that would extend the research tax credit and section 127 of the Internal Revenue Code.

Tax Policy: Tax Treatment of Life Insurance and Annuity Accrued Interest

GGD-90-31, 01/29/90 GAO Contact: Jennie S. Stathis, (202)275-6407

Background

Pursuant to a legislative requirement, GAO assessed the Technical and Miscellaneous Revenue Act of 1988, focusing on the: (1) effectiveness of the revised tax treatment of life insurance products in preventing the sale of life insurance primarily for investment purposes; and (2) policy justification for, and the practical implications of, the present treatment of earnings on the cash surrender value of life insurance and annuity contracts.

Findings

GAO found that: (1) taxing interest on life insurance contracts could reduce the amount of insurance coverage purchased and the amount of income available to retirees and beneficiaries and could be less costly than direct government provision of consumer protection; (2) tax preferences create incentives to construct products that take advantage of them; (3) since repayment of amounts borrowed against insurance benefits restores the death benefit, any amount taxed as income when borrowed should be deductible when repaid; and (4) the effect of recent tax law changes has been to reduce the number of single-premium policies sold, but other changes are more difficult to evaluate.

Open Recommendations to Congress

Recommendation: Because the pattern of policy usage as well as the type of products offered can change, Congress may wish to periodically reconsider its policy decision to grant preferential tax treatment to inside buildup, weighing the social benefits against the revenue foregone.
Status: Action not yet initiated.

Recommendation: If Congress decides not to tax inside buildup, it should eliminate tax-free borrowing of life insurance proceeds. Any borrowing of those proceeds should be considered a distribution of interest income. To offset the advantages of accruing interest income without tax, a penalty provision needs to be added to the regular tax. Since repayment of the amount borrowed restores the death benefits, any amount that is taxed when it is borrowed should be tax deductible if subsequently repaid.
Status: Action not yet initiated.

Congressional Action: Congress passed the Revenue Act of 1992 (H.R. 11). The recommendations in this report, however, were not addressed in that act or in any proposed tax bills in 1992.

Tax Systems Modernization: Input Processing Strategy is Risky and Lacks a Sound Analytical Basis

T-IMTEC-92-15, 04/29/92 GAO Contact: Howard G. Rhile, Jr., (202)512-6418

Background

GAO discussed the Internal Revenue Service's (IRS) integrated input processing initiative, focusing on whether: (1) IRS adequately assessed the costs and benefits of imaging returns compared to processing input electronically; (2) imaging would be cost-effective; (3) the current IRS input strategy is technically feasible given the state of character recognition technology; and (4) the Document Processing System (DPS) and the Service Center Recognition/Image Processing System (SCRIPS) are complementary and integrated into the overall IRS strategy for processing paper documents.

GAO noted that: (1) the IRS input processing strategy appeared to be a high-tech, high-risk, and high-cost venture; (2) IRS has not effectively planned to justify committing nearly $3 billion to risky optical character recognition technology; and (3) IRS plans to spend over $130 million on SCRIPS, which duplicates certain DPS functions.

Open Recommendations to Agencies

Recommendation: In light of the high risk and high cost of the IRS input processing strategy, the Commissioner of Internal Revenue should take the following steps to ensure that this strategy is properly justified before committing to its implementation: (1) conduct a comprehensive analysis to determine the costs and benefits of alternative input processing strategies, taking into consideration anticipated technological advances; (2) identify the different types of taxpayers and how they file returns; (3) assess the current and projected filing media that would be suitable for each type; and (4) determine the potential impact of various electronic filing incentives on the requirements for imaging and optical character recognition. The analysis should be updated periodically.
Status: Action in process. IRS is performing an alternative economic analysis of SCRIPS and DPS. IRS is performing a market study.

Recommendation: In light of the high risk and high cost of the IRS input processing strategy, the Commissioner of Internal Revenue should structure the IRS input processing strategy around the alternative, or mix of alternatives, that are determined to be most advantageous to the government.
Status: Action in process. IRS is performing a market study to determine the types of taxpayers and the different methods of filing tax returns.

Recommendation: In light of the high risk and high cost of the IRS input processing strategy, the Commissioner of Internal Revenue should reexamine the functional requirements for DPS and SCRIPS and determine whether both systems will be needed and, if so, which system will be used for what so as to eliminate any potential overlap.
Status: Action in process. IRS is performing an alternative market analysis of SCRIPS and DPS.

Tax Systems Modernization: IRS Could Have Avoided Successful Protests of Major Computer Procurement

IMTEC-92-27, 03/13/92 GAO Contact: Howard G. Rhile, Jr., (202)512-6418

Background

Pursuant to a congressional request, GAO reviewed the Internal Revenue Service's (IRS) troubled procurement of the Treasury Multi-User Acquisition Contract (TMAC), focusing on what IRS: (1) did to cause the protest; (2) could have done to avoid the successful protests; and (3) needs to do to prevent similar successful protests of future Tax System Modernization (TSM) procurements.

Findings

GAO found that: (1) the TMAC procurement was successfully protested because IRS failed to justify paying $500 million for the technically superior awardee; (2) to avoid the successful protests, IRS should have done a better price/technical trade-off analysis to determine whether any offer was worth its cost in relation to the other offers; (3) IRS did not give any specific guidance to its source evaluation board on the methodologies and criteria to be used in analyzing bids where technical excellence was an important evaluation factor and IRS made award to other than the low bidder; and (4) IRS did not revise its analysis after it received advanced review comments from the Department of the Treasury questioning the validity of its price/technical trade-off analysis.

Open Recommendations to Agencies

Recommendation: To help avoid similar successful protests of future TSM procurements, the Commissioner of Internal Revenue should develop guidelines, including appropriate methodologies and criteria, to be used in making price/technical trade-off analyses, and require that these guidelines be made an integral part of the planning documents for all such procurements.
Status: Action in process. IRS has agreed with the recommendation to develop guidelines to be used in making technical/price trade-off analyses. IRS will issue a policy and procedures memorandum to develop uniformity in the formal source selection process. IRS will require that analyses be conducted to compare the strengths, deficiencies, weaknesses, and risks of all proposals and the value of the differences in proposals.

Workforce Quality

Issue Area Summary

Impact of GAO's Work

Each year, the government spends over $100 billion in pay and benefits for its 2 million civilian employees. The effectiveness and the efficiency with which federal agencies carry out the programs of the President and the Congress depend largely on the quality, motivation, and performance of these employees. Thus, the way federal employees are recruited, hired, trained, managed, and held accountable is crucial to effective governance.

Increasingly, more attention is being paid to human resource management in the federal government, and several significant actions were taken during fiscal year 1992 on the basis of our recommendations.

Ethics Reform

In 1992, the Office of Government Ethics revised and issued new, stronger financial disclosure and uniform standards-of-conduct regulations with provisions we had recommended. Regulations now require federal employees who file confidential disclosure reports to disclose financial transactions that occurred during the course of a full year rather than reporting on assets held only as of a single day. Also, executive agencies gave greater discretion to determine whether employees must seek advice or approval before engaging in outside-agency activities that could pose ethics problems.

Work-Family Programs

In April 1992, we reported that the federal government offered a number of programs, such as child care centers and flexible work schedules, to help federal employees balance work and family responsibilities. But we concluded that the Office of Personnel Management (OPM) played a limited and reactive role in developing and facilitating such programs. In response to our recommendation that OPM take a stronger leadership role, OPM established a Work and Family Program Center within its Personnel Systems and Oversight Group to serve as a focal point for all federal work-family efforts.

Tennessee Valley Authority (TVA) Labor Relations

TVA is exempt from all federal labor relations laws that protect parties of collective bargaining against unfair labor practices. For many years, relations between TVA management and labor organizations were harmonious and TVA did not need this protection. This all changed, however, beginning around 1980 when TVA increasingly began to shift decisionmaking from the collective-bargaining arena to TVA management. We reviewed the situation and in September 1991, reported that some changes were needed. TVA adopted all our recommendations, thereby avoiding the need for federal legislation to address long-standing disputes between TVA and unions representing blue-collar and white-collar employees.

Lobbying Reform

In our September 1991 testimony on lobbying the executive branch, we identified numerous problems with the implementation of the Byrd Amendment, a law that prohibits the use of federal funds for lobbying federal employees and officials for contracts and grants. Problems included ambiguity in the law and the Office of Management and Budget's (OMB) guidance to agencies. OMB agreed with all our recommendations and amended its guidance to clarify its instructions and forms to agencies.

Veterans' Preference

In our March 1992 report on veterans' preference, we recommended that OPM implement a tracking system to identify and correct problems related to veterans' preference and the nonuse of certificates of eligibles. In January 1992, OPM announced its plans to evaluate returned certificates of eligibles without selections and emphasized the need to document the reasons for unused certificates.

Private Health Clubs

In April 1992, we reported that federal agencies had adopted various practices regarding use of administrative leave for physical fitness activities that potentially cost the government an estimated $38 million to $380 million per year. As a result, OPM added guidance in the Federal Personnel Manual recommending that administrative leave for extended or indefinite periods be denied.

Political Appointee Conversions

In February 1992, we reported on OPM's process of reviewing conversions of political appointees to career positions to ensure their adherence to merit system principles. We found that this process had been successful in canceling some improper conversions but that not all of OPM's examining offices had implemented the process. The OPM Director implemented our recommendations that the review process be established in all OPM examining offices and that it be revised to include the preappointment review of conversions at agencies that OPM has delegated examining authority to.

Recruiting and Hiring Practices

In our August 1990 report, we recommended that OPM (1) determine why information given to agencies on OPM recruiting initiatives and policies was not, in turn, being communicated to recruiters and (2) work with agencies to establish a recruiters' network to facilitate communication and receive feedback. OPM is piloting an automated Federal Recruiting Clearinghouse, which will include information on model recruiting programs, initiatives, training, videos, partnerships with the educational community, and similar activities.

In that same report, we noted that OPM did not monitor agencies' use of direct-hire authority. While we supported delegation of this authority, we were concerned that without proper monitoring, merit system principles might not be adhered to. Based on our recommendations, OPM regional offices have developed procedures for reviewing direct-hires during agency audits. OPM also plans to implement minimum requirements for direct-hire management by the end of the first quarter of fiscal year 1993; these are to be used by service centers in reviewing agencies' use of direct-hire.

Experts and Consultants

In a governmentwide review of experts and consultants, we found that about 35 percent of these appointments were inappropriate. As part of its mission to protect the integrity of the civil service, OPM is responsible for setting governmentwide policy for the appointment of experts and consultants and for monitoring use of these appointments. However, OPM's efforts were hampered because it believed it lacked explicit authority to issue regulations on the use of experts and consultants. In addition, there was a lack of training on the procedures for making such appointments and a lack of sufficient review by OPM and agencies of appointments made.

In response to our recommendations, Congress amended 5 U.S.C. 3109, the authority under which agencies may appoint experts and consultants, to authorize OPM to develop regulations governing these appointments and take necessary action to enforce compliance with the regulation. In addition, OPM developed a training module on the appointment of experts and consultants which has been incorporated into the OPM Basic Staffing course. Agency use of expert and consultant appointment authorities is now a continuing area of coverage during OPM on-site evaluations. Where problems are found that are due to a lack of sufficient system controls, OPM will require the agency to establish such a system to ensure the problems do not reemerge.

Displaced Workers

In 1992, we reported and testified about ways for OPM and the Department of Labor (DOL) to provide better job placement assistance to federal workers who will be losing their jobs as a result of large-scale downsizing, particularly in the Department of Defense. OPM is implementing our recommendations to expand its data bases used to (1) advertise federal jobs for which displaced workers can apply and (2) refer displaced workers to employers seeking to fill jobs in the private and state and local government sectors. Also, as we recommended, DOL quickly resolved the inconsistent interpretations by states as to when displaced workers could receive federally funded job retraining. As a result, many workers will now qualify for retraining before they have their separation notices in hand, which should, in turn, increase their prospects for finding jobs sooner and reduce federal unemployment outlays. Legislation enacted in 1992 incorporated these recommendations, among other things, and provided more permanency for activities to assist displaced workers.

Key Open Recommendations

Affirmative Employment

Because underrepresentation remains widespread in the federal government, we have made several recommendations to improve affirmative employment programs. For example, we recommended that the Department of Justice (DOJ) increase the accountability of appropriate Senior Executive Service (SES) members to accomplish affirmative employment plan goals. We further recommended that the Equal Employment Opportunity Commission (EEOC) strengthen the emphasis on improving minority and female representation in upper grade levels. DOJ agreed to review SES workplans to ensure that viable performance standards regarding equal employment opportunity effectiveness are included. A DOJ working group will be assembled to conduct these reviews. Also, EEOC, in a revised management directive, plans to require more focused and specific data collection from agencies. These actions should be monitored until fully implemented. (GAO/GGD-91-8, see p. 865.)

Inherently Governmental Functions

As a result of a concern about the government's growing reliance on consultants to do work that may involve "inherently governmental functions," we reviewed the use of consultants by federal agencies. We believe that identifying the functions to be reserved for government officials depends on the agency's relationship to the contractor and the technical and management capacity of the agency. Therefore, each situation must be examined separately. In our November 1991 report, we recommended that OMB clarify its guidance to the agencies by (1) issuing guidelines that agencies can use in determining which activities are appropriate or inappropriate for contracting out; (2) developing a short generic list of functions, such as representing an agency before the public, that should not be contracted out; and (3) requiring agencies to develop their own lists by identifying specific functions that should appropriately be administered by government employees. In response to our recommendations, OMB issued a policy letter implementing points (1) and (2). It has not yet taken action on (3). (GAO/GGD-92-11, see p. 883.)

Federal Employees Health Benefits Plan (FEHBP) Program Improvements

Our work on FEHBP resulted in several recommendations to improve controls over fraud and abuse and over administrative costs. In our July 1991 report, we recommended that OPM (1) assess participating plans' internal controls and hold them accountable for correcting weaknesses identified by the OPM Inspector General, (2) increase program oversight, (3) develop and implement an aggressive fraud and abuse prevention program, and (4) implement the authority to penalize health care providers that commit fraud or program-related offenses. OPM generally agreed with our recommendations and identified the actions that it planned or had under way to strengthen program controls. To effectively implement those actions, however, OPM will need administration and congressional approval of additional resources to devote to improving its internal controls in this area. (GAO/GGD-91-95, see p. 882.)

Our work on FEHBP also is being used by the Congress and OPM to address legislative reforms and to reduce administrative costs. Estimated annual savings could range from at least $35 million in the short term, by improving OPM controls over the operational expenses of the health plans, to about $200 million, by legislative reforms that would change the way health plan contractors are selected and paid by the federal government. OPM has begun to improve its administrative oversight and controls as the Congress continues to consider program reforms. (GAO/GGD-92-37, see p. 872.)

Products With Open Recommendations: Workforce Quality

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Federal Employment: Displaced Federal Workers Can Be Helped by Expanding Existing Programs (GGD-92-86)	871
Federal Employment: Poor Service Found at Federal Job Information Centers (GGD-92-116)	871
Federal Health Benefits Program: Stronger Controls Needed to Reduce Administrative Costs (GGD-92-37)	872
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Federal Recruiting and Hiring: Making Government Jobs Attractive to Prospective Employees (GGD-90-105) 878

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Performance Management: How Well Is the Government Dealing With Poor Performers? (GGD-91-7) 888

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The Changing Workforce: Comparison of Federal and Nonfederal Work/Family Programs and Approaches

GGD-92-84, 04/23/92 GAO Contact: Rosslyn S. Kleeman, (202)275-6204

Background

GAO: (1) provided information on the programs and policies selected nonfederal employers use to help their employees balance work and family responsibilities; and (2) compared federal and nonfederal efforts in this area.

Findings

GAO found that: (1) nonfederal organizations offer their employees a variety of work/family programs, including flexible work arrangements, flexible leave policies, child and elder care programs, and other programs; (2) such factors as employee input, recruitment, and retention goals led the organizations reviewed to adopt work/family programs; (3) the organizations stressed the importance of conducting needs assessments, effectively communicating the programs within and outside the organization, and recognizing concerns about equal treatment of employees; (4) the organizations believe that the programs have aided their recruitment and retention efforts and improved employee productivity; (5) the federal government lacks a comprehensive work/family strategy; (6) although the federal government offers many of the work/family programs that nonfederal organizations offer, the federal government does not utilize the programs as extensively as it could; and (7) barriers to federal work/family initiatives include cost, a lack of statutory or regulatory authority, and concerns that such programs are inappropriate for federal employees.

Open Recommendations to Agencies

Recommendation: The Director of the Office of Personnel Management (OPM) should ensure that OPM will play a stronger leadership role in dealing with federal sector work/family issues. Specifically, OPM should: (1) approach work/family-related programs strategically, emphasizing to federal agencies and managers their potential importance to workforce planning, recruitment, retention, and productivity enhancement; (2) review and if necessary, revise governmentwide work/family programs; and (3) help federal agencies as they review work/family programs under their control.

Status: Action in process. OPM established a Work and Family Program Center and formed an interagency partnership on work and family to strengthen the government's ability to address work/family issues and plan for the future.

District's Workforce: Annual Report Required by the District of Columbia Retirement Reform Act

GGD-92-78, 03/31/92 GAO Contact: Bernard L. Ungar, (202)275-5074

Background

Pursuant to a legislative requirement, GAO reviewed whether the annual federal payment to the District of Columbia Police Officers and Fire Fighters Retirement Fund exceeded the established limit.

Findings

GAO found that: (1) there was no reduction required in the fiscal year 1993 federal payment to the District's Police and Fire Fighter's Retirement Fund; and (2) the determination made by the enrolled actuary met, in all material respects, the requirements of the law. GAO also found that: (1) 21 firefighters hired before February 15, 1980, retired on disability in 1991; and (2) the District responded favorably to incentives for reducing the percentage of disability retirements.

Open Recommendations to Congress

Recommendation: If, in future appropriations acts, Congress permits the exclusion of a designated number of retirees from the computation of the disability retirement rate, it should consider specifying whether those retirees should be included in, or excluded from, the denominator.
Status: Action not yet initiated. Congressional action is needed under the GAO recommendation if an exception is granted to the number of police and firefighters who would otherwise be included in the calculation of the disability retirement rate. Such an exception was not granted in District of Columbia annual appropriation act for fiscal year 1993.

EEO at Justice: Progress Made but Underrepresentation Remains Widespread

GGD-91-8, 10/02/90 GAO Contact: Bernard L. Ungar, (202)275-5074

Background

Pursuant to a congressional request, GAO reviewed the affirmative action program at the Department of Justice (DOJ), focusing on: (1) whether DOJ had the data necessary to evaluate the success of its efforts to recruit, hire, and promote minorities and women; and (2) the success of DOJ efforts where evaluation data existed.

Findings

GAO noted that, under a congressional agreement, it excluded the Federal Bureau of Investigation from the review. GAO found that: (1) DOJ had data on its efforts to hire and promote minorities and females, but with the exception of one key job, it did not have recruitment data; (2) although DOJ acknowledged the need for recruitment data, it failed to aggressively collect such data; (3) DOJ submitted late and incomplete affirmative employment plans to the Equal Employment Opportunity Commission (EEOC); (4) between 1982 and 1988, minority and female representation increased for 40 of the 50 professional, administrative, technical, clerical, and other categories, and 46 of the 60 key job categories, but underrepresentation remained widespread; (5) as of December 1988, underrepresentation existed in 21 of the 50 professional, administrative, technical, clerical, and other categories and 33 of the 60 key job categories; (6) equal employment opportunity (EEO) representation at DOJ was less than half of EEO representation in the civilian labor force; (7) females across all race and ethnic groups did not achieve full representation in upper grade levels, and minority men's representation at those levels was uneven; (8) DOJ compared more favorably to other cabinet agencies in the administrative category than in the professional category; (9) specific accountability at DOJ for EEO matters appeared to be lacking; (10) DOJ agreed that using long-term trend data and analyses on a more comprehensive and systematic basis could enable it to better identify or forecast potential problem areas; and (11) DOJ viewed numerical goals as quotas.

Open Recommendations to Agencies

Recommendation: The Attorney General should strengthen management of the DOJ affirmative action program by expanding data collection and analysis efforts to include recruitment data and the systematic use of long-term trend data and analysis.
Status: Action in process. At present, DOJ is converting its personnel/payroll system to the Department of Agriculture's National Finance Center, which may enhance its capabilities to collect data to monitor its EEO program. DOJ is continuing to assess various methods for collection of recruitment data. Its objective is to implement a departmentwide approach to consistency across all component lines.

Recommendation: The Attorney General should strengthen management of the DOJ affirmative action program by adding numerical goals to its affirmative employment plan where warranted by the level of under-representation, such as severe under-representation.
Status: Action in process. The department has a long-standing policy against any use of numerical goals and will not depart from that policy under its present leadership. However, the Attorney General has established as a major objective the marked improvement in the representation of women, minorities, and disabled persons in key occupational categories

throughout the grade structure and in policymaking positions.

Recommendation: The Attorney General should strengthen management of the DOJ affirmative action program by increasing the EEO accountability of appropriate Senior Executive Service (SES) members by including in their performance work plans the responsibility for setting ambitious goals and taking the vigorous actions needed to achieve affirmative employment plan goals, both numerical and narrative.
Status: Action in process. The Attorney General, in a memorandum to heads of department components, stated that a major policy objective is to increase awareness and understanding of the DOJ EEO program and each individual manager's responsibility to support the program. The Attorney General has established priority objectives for departmental managers, which include increasing the representation of women and minorities. The Attorney General has begun to review performance workplans of SES members to ensure that sufficient EEO elements are included.

Employee Conduct Standards: Some Outside Activities Present Conflict-of-Interest Issues

GGD-92-34, 02/10/92 GAO Contact: Bernard L. Ungar, (202)275-5074

Background

Pursuant to a congressional request, GAO reviewed possible conflicts of interest when federal employees do similar work both inside and outside of government, focusing on: (1) the extent and characteristics of employees' approved activities outside the federal government; (2) agency regulations and procedures for monitoring outside activities; (3) approved activities that could create the appearance of conflicts of interest; and (4) whether the Office of Government Ethics (OGE) has provided guidance to agencies on approving and monitoring employees' outside activities or reviewed agency controls over such activities.

Findings

GAO found that: (1) the number of employees with approved outside activities ranged from less than 1 percent at 1 agency to 11 percent at another; (2) speaking and consulting activities were the most frequently approved activities among the 11 agencies; (3) some agencies do not monitor employees' activities outside of the government to the extent required to ensure that violations of laws are avoided; (4) OGE monitored most of the 11 agencies' controls over outside activities and recommended improvements, but agencies did not always implement the recommendations; (5) five agencies approved some activities that appear to violate standards of conduct prohibiting the use of public office for private gain; (6) Congress is considering proposals to apply the ban of the acceptance of honoraria by most federal employees for outside speeches, articles, and appearances only to such activities that focus specifically on government work; and (7) OGE proposed new standards of conduct for all executive branch employees that would establish a requirement for prior approval of employees' outside activities.

Open Recommendations to Agencies

Recommendation: To help avoid ethics problems relating to employees' outside activities, the Director, OGE, should ensure that the Departments of Health and Human Services (HHS) and Commerce and the Environmental Protection Agency fully adopt and comply with applicable restrictions on employees' compensation for outside speeches, articles, and appearances that relate to federal responsibilities.
Status: Action in process. In 1991, OGE completed reviews of the National Institutes of Health and Alcohol, Drug Abuse, and Mental Health Administration in HHS. With the issuance by OGE of new standard-of-conduct regulations, OGE followup reviews at agencies such as HHS, and planned followup with Commerce and EPA, will ensure that applicable restrictions are enforced. An OGE report on Commerce is to be issued, and an EPA audit is scheduled for 1993.

Employee Financial Disclosure: CFTC System Affords Reasonable Protection Against Conflicts of Interest

GGD-91-3, 11/07/90 GAO Contact: Bernard L. Ungar, (202)275-5074

Background

Pursuant to a congressional request, GAO evaluated the Commodity Futures Trading Commission's (CFTC) employee financial disclosure system to determine whether it reasonably ensured prevention, detection, and resolution of conflicts between its employees' duties and their outside interests.

Findings

GAO found that CFTC: (1) restricted employees' outside financial activities; (2) required employees to annually file financial disclosure reports or certifications of compliance indicating a lack of conflicts of interest; (3) required 349 of its 558 employees to file reports or certifications in 1989; (4) took followup steps to obtain 11 late reports from employees; (5) included steps in its review of reports to detect errors and conflicts of interest; (6) did not always timely review reports or make conflict-of-interest decisions; (7) did not require such additional information as financial transactions and value of outside interests in confidential disclosure reports; and (8) implemented most of the Office of Government Ethics' 1986 recommendations.

Open Recommendations to Agencies

Recommendation: To further reduce the risk of conflicts of interest and improve the CFTC disclosure system, the Chairman, CFTC, should direct the designated agency ethics official (DAEO) to require employees to include information on their financial transactions that occur during the year in their confidential reports.
Status: Action in process. On April 7, 1992, the Office of Government Ethics issued new regulations for confidential financial disclosure, to become effective October 1, 1992. CFTC is preparing to follow those regulations that require reporting all assets held during the year. This requirement meets the recommendation that was aimed at disclosure of all assets held during the reporting year.

Recommendation: To further reduce the risk of conflicts of interest and improve the CFTC disclosure system, the Chairman, CFTC, should direct DAEO to establish a program of regular ethics training for all CFTC employees.
Status: Action in process. CFTC has sent out annual reminders on reporting outside employment. It also published an advisory memorandum dealing with speeches and honoraria. CFTC senior ethics officials keep employees current on ethics matters by issuing annual reminders and advisories. Particular persons have been identified for ethics training. CFTC will provide annual training sessions for all confidential filers.

Federal Affirmative Action: Better EEOC Guidance and Agency Analysis of Underrepresentation Needed

GGD-91-86, 05/10/91 GAO Contact: Bernard L. Ungar, (202)275-5074

Background

Pursuant to a congressional request, GAO reviewed the federal affirmative employment program, focusing on: (1) the Equal Employment Opportunity Commission's (EEOC) major workforce data requirements for agency multiyear affirmative employment plans; and (2) agency compliance with requirements.

Findings

GAO found that: (1) 27 of the 35 agencies, employing 98 percent of the federal workforce, complied with the EEOC requirement to identify major occupations in their multiyear

affirmative employment plans, but the criteria for selecting those occupations varied; (2) although EEOC required each agency to submit summary analyses by grade groupings for its total workforce, it did not require data or analysis of major occupations by grade level and, as a result, agencies did not identify and address representation disparities that existed between upper and lower grades of major occupations; (3) EEOC approved 17 agency plans that did not include the required workforce analysis of major occupations, in an attempt to prevent further delays of otherwise appropriate affirmative employment plans; (4) agencies cited personnel changes in agency equal employment opportunity (EEO) offices and the inaccessibility of EEO data as the main reasons for late submissions of plans; (5) although the 18 agencies that complied with EEOC major occupation reporting requirements provided actual workforce numbers or percentages of employees in their major occupations, additional analyses of data could help to develop representation indexes and estimates of the number of individuals needed to attain full representation in major occupations; (6) major occupation data by grade level was needed to identify and to help eliminate those barriers that prevented the upward movement of individuals within major occupations; and (7) the compilation of representative information by common occupations could facilitate EEO information sharing among agencies.

Open Recommendations to Agencies

Recommendation: EEOC should strengthen the emphasis of the federal affirmative employment program on improving minority and female representation in upper grade levels by including in its revised directive better guidance on what constitutes a major occupation.
Status: Action in process. EEOC-MD-714 defined "major occupation" as "mission-oriented occupations or other occupations with 100 or more employees." In the proposed directive, EEOC has refined the definition to "occupations within an agency with advancement potential to upper level positions or those heavily populated positions in an agency." On Form C, agencies are required to list occupations by occupational category.

Recommendation: EEOC should strengthen the emphasis of the federal affirmative employment program on improving minority and female representation in upper grade levels by expanding agency data collection and analysis requirements to include major occupation workforce data by grade level or grade groupings and the systematic use of representation indexes to analyze workforce data and estimate the number of people needed to attain full representation.
Status: Action in process. EEOC, in its proposed consolidated directive, has incorporated the reporting for minorities and women, and people with disabilities. The proposed directive includes EEOC Form D-1 and D-2, which requires reporting of EEO groups by individual white and blue collar levels, as well as EEOC Form E (pages 1 and 2), which requires the same grade level reporting as EEOC-MD-713 for people with disabilities.

Recommendation: EEOC should strengthen the emphasis of the federal affirmative employment program on improving minority and female representation in upper grade levels by: (1) compiling major occupation workforce data by agency; (2) identifying agencies with full EEO representations and successful affirmative employment strategies; and (3) sharing this information with other agencies with common occupations.
Status: Action in process. EEOC is currently investigating ways to better compile major occupational data by agency, including the possible meeting with the major agencies to individually review their major occupations. Additionally, EEOC plans to identify those agencies that have full EEO representation and successful affirmative employment strategies, and develop a means to share this information.

Federal Affirmative Employment: Status of Women and Minority Representation in the Federal Workforce

T-GGD-92-2, 10/23/91 GAO Contact: Bernard L. Ungar, (202)275-5074

Background

GAO discussed the status of women and minority representation in the federal workforce. GAO noted that: (1) as of September 1990 the federal civilian workforce representation of white women, Hispanic men, and Hispanic women lagged behind representation in the civilian labor force; (2) white women and minorities have increased their presence in the government's middle and upper management levels, but a substantial disparity still exists; and (3) women and minorities were still often underrepresented in key jobs that can lead to upper and middle management positions.

Open Recommendations to Agencies

Recommendation: The Chairman of the Equal Employment Opportunity Commission (EEOC), should develop with other agencies, including the Office of Personnel Management (OPM), the Department of Labor's Bureau of Labor Statistics (BLS), and the Department of Education, an inventory of benchmarks that the agencies may draw from and apply in appropriate situations.
Status: Action in process. EEOC has met with the Department of Agriculture (USDA). EEOC is developing a model, using a USDA data base, for developing appropriate benchmarks. Before meeting with OPM, BLS, and the Department of Education, EEOC wants to come up with a model to use with these other agencies' data.

Recommendation: The Chairman, EEOC, in cooperation with OPM: (1) require agencies to analyze for affirmative action purposes hiring, training and development, promotion, and separation data; (2) give agencies guidance on what to analyze; and (3) require agencies to include the results of those analyses in their affirmative employment plans. EEOC and OPM should use these results to compare the progress being made by individual agencies, using the experience of the better performing agencies to help those not doing so well.
Status: Action in process. EEOC plans to include in its revised directives new requirements for the analysis of agency hiring, training, promotion, and separation data. The new directive will be in effect for the next cycle of multiyear affirmative employment plans.

Recommendation: The Director, OPM, in cooperation with EEOC, should examine options for collecting and analyzing applicant flow data and take prompt appropriate action.
Status: Action taken not fully responsive. OPM consulted with EEOC on applicant flow data in March 1992. EEOC Chairman Kemp stated in his correspondence to Director Newman on April 30, 1992, that EEOC has "decided that the entry-level applicant flow data that OPM is able to provide at this time is not well suited to GAO needs as the oversight agency for federal affirmative employment."

Federal Employees' Compensation Act: Need to Increase Rehabilitation and Reemployment of Injured Workers

GGD-92-30, 02/28/92 GAO Contact: Bernard L. Ungar, (202)275-5074

Background

Pursuant to a congressional request, GAO reviewed the Department of Labor's (DOL) administration of the Federal Employees' Compensation Act (FECA) Vocational Rehabilitation Program and related rehiring efforts for injured federal workers, focusing on: (1) how long FECA claimants receive compensation before receiving rehabilitation services; and (2) whether opportunities exist to increase the number of injured workers who receive

vocational rehabilitation services and return to work.

Findings

GAO found that: (1) studies show that initiating vocational rehabilitation services within 6 months after injury increases the likelihood that injured workers will be able to return to work; (2) in the districts reviewed, the Office of Workers' Compensation Programs (OWCP) often took years to refer injured workers for any rehabilitative services; (3) because heavy caseloads are a primary cause of untimely referrals, OWCP has started hiring temporary staff under a 4-year initiative to deal with the existing case backlog and to free existing staff to intervene earlier with new cases; (4) in response to a GAO suggestion, OWCP made a procedural change to allow initial rehabilitation services unless claimants were permanently unable to work at least 4 hours a day; (5) if the review teams OWCP is establishing to expedite the screening and referral of cases for rehabilitation services are effective, it may exacerbate the OWCP workload problem by increasing the rehabilitation specialists' workload; (6) although OWCP has attempted to deal with its work-load problem by contracting with private vocational rehabilitation counselors, it has not evaluated the cost-effectiveness of this approach; (7) in fiscal year 1990, the $10 million that OWCP paid in contract counselor fees could have funded nearly twice as many in-house specialists as counselors; (8) factors that prevent workers' return to jobs after vocational rehabilitation include changes in the workers' health, a poor job market, a lack of coordination between OWCP and pre-injury employers, and the length of time between the injuries and referral for rehabilitation; and (9) OWCP lacks adequate internal controls to ensure that FECA and Longshore and Harbor Workers' Compensation Act (LHWCA) funds pay their appropriate shares of rehabilitation program expenses.

Open Recommendations to Agencies

Recommendation: To help ensure that rehabilitation is being accomplished in a cost-effective manner, the Secretary of Labor should require the Director, OWCP, to coordinate actions with the Administrator, Rehabilitation Services Administration, and explore the feasibility of making greater use of state vocational rehabilitation resources and resolving program differences between state vocational agencies and OWCP.
Status: Action in process. Labor agreed to implement this recommendation.

Recommendation: To help ensure that rehabilitation is being accomplished in a cost-effective manner, the Secretary of Labor should require the Director, OWCP, to determine whether additional permanent or temporary rehabilitation specialists could be hired to do some of the work now being done by contract counselors.
Status: Action in process. OWCP is conducting a model case management program in five of its districts. In these and the remaining offices, OWCP will assess alternative staffing as recommended.

Recommendation: The Secretary of Labor should require the Director, OWCP, to devise a way to ensure that rehabilitation specialists and contract counselors establish early contact and coordinate their rehabilitation activities with claimants' pre-injury employers.
Status: Action in process. OWCP is amending its rehabilitation procedures to make the prior employer contact requirement more explicit, except where the former agency no longer exists, fails to respond, or declines to reemploy the injured worker.

Recommendation: The Secretary of Labor should develop an internal control procedure to allocate rehabilitation specialists' costs accurately between FECA and LHWCA Programs.
Status: Action in process. OWCP will develop a cost allocation procedure by late 1992.

Federal Employment: Displaced Federal Workers Can Be Helped by Expanding Existing Programs

GGD-92-86, 05/05/92 GAO Contact: Bernard L. Ungar, (202)275-5074

Background

Pursuant to a congressional request, GAO provided information on: (1) Department of Defense (DOD) and Office of Personnel Management (OPM) job placement programs; and (2) Department of Labor (DOL) job retraining assistance.

Findings

GAO found that: (1) in fiscal year (FY) 1991, neither DOD nor OPM placed a high proportion of registrants in new jobs; (2) since the demand for placement services is expected to dramatically increase due to the projected loss of 229,000 civilian positions through FY 1992, DOD and OPM are reviewing their placement programs to identify possible improvements; (3) linking and expanding existing federal job opening and job seeker data bases would provide displaced workers with a more comprehensive listing of available federal job openings and employers with a more comprehensive listing of displaced employees seeking work; (4) expanding and matching the data bases would cost about $2.2 million; (5) since states interpret eligible dislocated workers differently, displaced workers face significantly different eligibility standards for federally funded job retraining; and (6) DOL is attempting to resolve differing eligibility interpretations in order to minimize the adverse impact of base closures on civilian employees.

Open Recommendations to Agencies

Recommendation: To better respond to displaced workers' needs for timely assistance, the Director, OPM, should expand the Federal Job Opportunities Listing to include all federal job openings for which displaced employees could qualify.
Status: Action not yet initiated. OPM said it needs to identify ways to expand its program within existing resources.

Recommendation: To better respond to displaced workers' needs for timely assistance, the Director, OPM, should expand the Defense Outplacement Referral System to include workers who are being displaced by civilian agencies.
Status: Action not yet initiated. OPM wants to gain more experience with the new system before setting a timetable for expansion.

Federal Employment: Poor Service Found at Federal Job Information Centers

GGD-92-116, 07/28/92 GAO Contact: Rosslyn S. Kleeman, (202)275-6204

Background

GAO reviewed the services provided to job seekers by Federal Job Information Centers (FJIC) operated by the Office of Personnel Management (OPM).

Findings

GAO found that: (1) a number of obstacles existed that would likely frustrate prospective applicants and perhaps discourage pursuit of federal employment; (2) multiple telephone calls were required to reach FJIC; (3) calls were connected on the first try in only 18 of 43 attempts, and in 6 cases calls never got through; (4) FJICs were clean and organized, but small, sparsely furnished, and uninviting; (5) the available printed material and computers at FJIC could answer only the most basic questions about federal employment; (6) 12 of the 20 FJIC visited were staffed by OPM information specialists, but they were available only

part of the day; and (7) compared to printed material and computers, information specialists were better able to address questions, but their answers were sometimes incomplete or inaccurate.

Open Recommendations to Agencies

Recommendation: The Director, OPM, should give FJICs a greater customer focus by improving the services they provide. Steps should be taken to ensure that job seekers receive accurate, timely, and comprehensive employment information with a minimum of delay, effort, and inconvenience. Steps that should be considered include: (1) installing more telephone lines to increase the likelihood that callers will be able to contact FJIC without an undue number of busy signals; (2) ensuring that recorded messages are audible and computer equipment is properly functioning; (3) providing weekend or evening hours to better accommodate job seekers who have daytime commitments; (4) furnishing FJICs with tables and chairs to make it easier for job seekers to record information; (5) staffing all FJICs with information specialists to answer job seekers' questions and ensure that the answers they provide are correct and complete; and (6) making the most frequently requested printed material and application forms available for visitors to take with them.
Status: Action in process. An OPM-established Employment Information Task Force should report to the OPM Director in the third quarter of fiscal year 1993. This task force has been charged with addressing a number of the GAO recommendations.

Federal Health Benefits Program: Stronger Controls Needed to Reduce Administrative Costs

GGD-92-37, 02/12/92 GAO Contact: Bernard L. Ungar, (202)275-5074

Background

Pursuant to a congressional request, GAO reviewed the Office of Personnel Management's (OPM) administrative costs for the Federal Employees Health Benefits Program (FEHBP), focusing on: (1) how FEHBP costs compared with larger employer-sponsored programs' costs, including the Department of Defense's costs for the Civilian Health and Medical Program of the Uniformed Services (CHAMPUS); and (2) whether opportunities exist to reduce FEHBP costs.

Findings

GAO found that: (1) in 1988, the fee-for-service (FFS) portion of FEHBP cost $8.56 to administer for each $100 of paid benefits, which was 51 percent more than the reviewed large insured nonfederal programs' average cost ratio, 84 percent more than the CHAMPUS cost ratio, and 89 percent more than the reviewed self-insured nonfederal programs' average cost ratio; (2) within FEHBP, the administrative costs for the 17 largest FFS plans varied; (3) some cost differences could be attributed to conducting annual open seasons, processing enrollment changes, and other factors that GAO lacked sufficient data to measure, such as differing benefits structures, enrollee characteristics, and benefit cost activities; (4) FEHBP and the reviewed programs use contractors to pay and process their health benefits claims; (5) since OPM structured FEHBP to include certain plans regardless of their cost-effectiveness, OPM cannot use competitive procedures to select carriers that provide the most cost-effective administrative services; (6) OPM has not provided carriers with sufficient incentives to improve efficiency and reduce costs; (7) although OPM negotiated a new method for adjusting expense ceilings to limit future increases, it has not negotiated expense ceiling reductions or determined whether its expense levels are reasonable; and (8) legislation requiring OPM to select FEHBP contractors through competitive procedures could strengthen its ability to obtain administrative services at prices comparable to the other reviewed programs.

Open Recommendations to Congress

Recommendation: The House Committee on Post Office and Civil Service and the Subcommittee on Compensation and Employee Benefits, in considering program reform, should consider plan administrative costs, which totalled $564 million in 1988. If a reformed program would provide a more

uniform benefits structure and would be self-insured, the Committee and the Subcommittee should require that claims processing services be procured through competitive, fixed-price contracts that are periodically rebid.
Addressee: House Committee on Post Office and Civil Service
Status: Action not yet initiated.
Addressee: House Committee on Post Office and Civil Service: Compensation and Employee Benefits Subcommittee
Status: Action not yet initiated.

Recommendation: If FEHBP is reformed to have licensed insurers assume all or part of the insurance risk, the Committee and the Subcommittee may wish to consider the merits of providing for the separate negotiation of the administrative services portion of any contracts with competitively selected insurance contractors or claims processors.
Addressee: House Committee on Post Office and Civil Service
Status: Action not yet initiated.
Addressee: House Committee on Post Office and Civil Service: Compensation and Employee Benefits Subcommittee
Status: Action not yet initiated.

Congressional Action: On March 11, 1992, the Compensation and Employee Benefits Subcommittee held a hearing on the report. Although the Chairman said that the report offered additional evidence that FEHBP needed to be reformed, he indicated that the Subcommittee was delaying further action on the reform legislation pending receipt of the administration's proposal for change.

Open Recommendations to Agencies

Recommendation: The Director, OPM, should take action to better control administrative costs of FFS carriers. Specifically, OPM should require the carriers to report expense information and work-load indicators in uniform formats and use these data to routinely analyze and compare the carriers' operational expenses, efficiency, and efforts to control expenses.
Status: Action in process. OPM is developing performance indicators to be reported by all carriers and standard quality assurance guidelines and reporting requirements related to carrier operations. It also is collecting some special categories of administrative expenses to better analyze and control those expenditures.

Recommendation: The Director, OPM, should take action to better control administrative costs of FFS carriers. Specifically, OPM should require the carriers to report expense information and work-load indicators in uniform formats and use these data to negotiate baseline cost ceilings for the carriers' expenses on the basis of analyses of carriers' operations, rather than historical costs.
Status: Action in process. OPM has begun to negotiate administrative expense decreases for the FFS plans. In addition, it plans to require that the contracts governing the participation of FFS plans conform with governmental cost accounting standards. The expected completion dates will vary.

Recommendation: The Director, OPM, should take action to better control administrative costs of FFS carriers. Specifically, OPM should require the carriers to report expense information and work-load indicators in uniform formats and use these data to negotiate adjustments to the baseline ceilings as necessary in subsequent years for changes affecting costs, such as inflation, work load, and enrollment.
Status: Action in process. OPM is negotiating baseline administrative expenses with FFS carriers that will take into account inflation, work load, and enrollment.

Recommendation: After the ceilings have been appropriately adjusted, the Director, OPM, should amend the health plan contracts to provide a monetary incentive that would encourage the carriers to reduce their operational expenses for the year. In doing so, OPM should consider paying the carriers a fixed price for their administrative services, rather than reimbursing them for their actual, allowable expenses.
Status: Recommendation valid/action not intended. OPM said that its current system affords adequate incentive for cost control and it will seek to ensure that the system is applied effectively. For the reasons discussed in the report, GAO continues to believe that the negotiation of fixed prices would be more effective in controlling costs than the improvement of the monetary incentive currently available.

Recommendation: To ensure that a minimum acceptable level of carrier performance is maintained FEHBP-wide, the Director, OPM, should establish performance standards and measures pertaining to the accuracy and timeliness of claims payments and responsiveness to enrollees. The carriers should be required to periodically report information that can be used to measure and compare performance. The Director should also enforce these standards by penalizing carriers that fail to meet them.
Status: Action in process. OPM is developing standards and guidelines as part of its overall effort to implement quality assurance measures with the carriers.

Federal Hiring: Does Veterans' Preference Need Updating?

GGD-92-52, 03/20/92 GAO Contact: Bernard L. Ungar, (202)275-5074

Background

Pursuant to a congressional request, GAO examined federal agencies' hiring and selection of veterans, focusing on: (1) whether the Office of Personnel Management (OPM) and other agencies provide veterans points that can place them higher on hiring lists, and (2) why federal agencies are not hiring veterans receiving such points.

Findings

GAO found that: (1) as of September 1990, veterans made up about 30 percent of the non-Postal Service federal workforce, double their percentage in the civilian labor force; (2) qualified veterans applying for federal jobs may claim 5 or 10 preference points over the points that all candidates receive for education, work experience, and test scores; (3) federal agencies are required by law to hire veterans who score higher than or equal to nonveterans on the same hiring lists; (4) agencies properly assigned veterans' preference points in 99.7 percent of 1,862 applications GAO reviewed, and also correctly placed veterans on certificates of eligible job candidates; (5) the preference points appear to only minimally affect nonveteran applicants, because of the low number of veterans entering the federal workforce; (6) high placement on the certificates does not ensure the selection of veterans, since hiring officials can use various methods to identify and recruit candidates, including the Outstanding Scholar Program, internal transfers and promotions, and direct hire authority; (7) OPM does not enforce the requirement that agencies explain why they did not use certificates; and (8) OPM does not adequately track, monitor, or analyze agencies' use or nonuse of certificates or their veteran hiring practices. GAO also found that, while state and local governments employ about 12 percent of all employed veterans in the civilian labor force, an examination of 10 state governments' hiring practices indicated that they offer veterans less hiring preference than the federal government does.

Open Recommendations to Congress

Recommendation: If veteran hiring results shown in the OPM report, "Veterans' Employment in the Federal Government," do not meet Congress' expectations, the House Committee on Veterans Affairs' Subcommittees on Compensation, Pension, and Insurance and Education, Training, and Employment may wish to discuss alternatives with OPM.
Addressee: House Committee on Veterans' Affairs: Compensation, Pension and Insurance Subcommittee
Status: Action not yet initiated.
Addressee: House Committee on Veterans' Affairs: Education, Training, and Employment Subcommittee
Status: Action not yet initiated.

Congressional Action: Congress is undecided on specific actions to be taken.

Open Recommendations to Agencies

Recommendation: The Director, OPM, should implement a tracking system to identify and correct problems related to veterans' preference and the nonuse of certificates. Through such a tracking system, OPM could identify those installations that are not hiring from certificates headed by veterans, are using certificates only if nonveterans are available, or are hiring fewer veterans than comparable installations.
Status: Action in process. OPM issued Operations Letter 337-1556, December 26, 1991, instructing all OPM service centers and field offices to closely monitor and analyze unused certificates. Agencies with delegated examining authority were also advised of this need for analysis. FPM Bulletin 332-99 was issued January 9, 1992, and informed agencies of OPM plans for evaluating certificates of eligibles without selections.

Recommendation: OPM should report its monitoring efforts, findings, and actions it and agencies take in its annual report to Congress, "Veterans' Employment in the Federal Government."
Status: Action in process. OPM has initiated actions to implement this recommendation. Information relative to monitoring veterans' preference will be included in the next annual report to Congress on "Veterans Employment in the Federal Government." The next annual report will be issued in 1992.

Recommendation: The Director, OPM, should oversee the development and implementation of monitoring plans for use by its examination offices to enforce the provisions spelled out in its August 1991 directive.

Status: Action in process. OPM issued FPM Letter 332-25, dated August 1, 1991, "Use of Direct Hire Authority in the Competitive Examining Process," outlining for agencies the appropriate use of the direct hire authority. Each region has developed its own procedures for reviewing direct-hires during agency audits. OPM plans to implement minimum requirements for direct hire management by the end of the first quarter of 1993.

Recommendation: OPM should oversee agencies' development of records allowing it to audit the recruiting, examination, and ranking process. GAO believes that this monitoring plan should be a component of the monitoring system recommended in the third chapter of this report.
Status: Action in process. Estimated completion date: 09/93. OPM service centers currently review agency development of records during onsite audits of agency examining programs. The system being developed for tracking nonuse of certificates will provide additional information regarding agency examining programs and records. Agencies are encouraged to use OPM automated examining systems to ensure the adequacy of agency records.

Federal Labor Relations: A Program in Need of Reform

GGD-91-101, 07/30/91 GAO Contact: Rosslyn S. Kleeman, (202)275-6204

Background

Pursuant to a legislative requirement, GAO reviewed the Federal Labor-Management Relations Program to determine if changes were needed to make it operate more effectively and efficiently.

Findings

GAO found that: (1) 29 of the 30 federal labor-management experts GAO surveyed noted that collective bargaining in the government was too legalistic and adversarial, and too often led to litigation over procedural matters on minor disputes; (2) the experts also noted that some dispute resolution mechanisms were too slow, lengthy, and complex, and that ineffective Federal Labor Relations Authority (FLRA) management has weakened the federal labor-management relations program; (3) more than two-thirds of the experts supported an agency shop approach, which requires employees to pay fees to the unions that represent them even if they do belong to the union; (4) over half of the agency officials opposed any bargaining changes, but all union officials and over 80 percent of neutrals supported increased bargaining rights; (5) more than three-fourths of union officials and neutrals believed that labor relations was a low priority for federal agencies and was not well integrated into agency operations, but the majority of agency officials disagreed; (6) agency officials and most neutrals believed unions filed too many unfair labor practice charges over minor issues, but union officials believed that FLRA failed to order strong remedies to deter statute violations by agency officials; (7) agency and union representatives tended to agree with their respective headquarters' program assessments, but they differed widely in their view of how well programs worked at the local level; and (8) more than 65 percent of the agency and union respondents reported that their installations and offices had participated in cooperative labor-management initiatives and most respondents stated that they wanted to be involved in future cooperative efforts.

Open Recommendations to Congress

Recommendation: A panel of national recognized experts in labor-management relations matters and program participants should be established to develop a proposal for comprehensive program reform. As a first step, the Senate Committee on Governmental Affairs and the House Committee on Post Office and Civil Service should hold hearings on the state of the program.
Addressee: Senate Committee on Governmental Affairs
Status: Action not yet initiated.
Addressee: House Committee on Post Office and Civil Service
Status: Action in process.

Congressional Action: The House Committee on Post Office and Civil Service held hearings on November 19, 1991. Subsequently, on June 17, 1992, OPM announced plans to review the federal labor-management relations program.

Federal Lobbying: Federal Regulation of Lobbying Act of 1946 Is Ineffective

T-GGD-91-56, 07/16/91 GAO Contact: Bernard L. Ungar, (202)275-5074

Background

GAO discussed the Federal Regulation of Lobbying Act, to determine: (1) the amount of receipts and expenditures reported by lobbyists; (2) whether lobbyists filed timely and complete reports; (3) whether people involved in lobbying were registering and reporting as required by the act; and (4) if additional measures could improve compliance with and administration of the act. GAO noted that: (1) 6,000 lobbyists reported total receipts of $233.8 million and total expenses of $76.2 million in 1989; (2) in 1989, lobbyists submitted 62 percent of the 32,009 quarterly reports late; (3) 85 percent of a random sample of initial registrations and 94 percent of quarterly reports were incomplete; (4) about 9,800 individuals and organizations involved in lobbying were not registered as lobbyists; (5) the lobby report form and some of its instructions were confusing and ambiguous; (6) in 16 of the 22 various receipt and expenditure categories listed on quarterly report forms, lobbyists often reported receiving or spending nothing; and (7) because there was no audit or examination of filers' records, there was uncertainty on whether the information reported was accurate.

Open Recommendations to Congress

Recommendation: If the Subcommittee on Oversight of Government Management, Senate Committee on Governmental Affairs, wants to achieve fuller disclosure of lobbying activities, it should clarify and expand the definition of lobbying, addressing both the determination of whether a person is principally engaged in lobbying and the narrow interpretation given lobbying by the Supreme Court.
Status: Action in process.

Recommendation: If the Subcommittee on Oversight of Government Management, Senate Committee on Governmental Affairs, wants to achieve fuller disclosure of lobbying activities, it should authorize the Clerk of the House and the Secretary of the Senate to examine and informally resolve apparent violations, require a copy of written contracts between lobbyists and their clients, examine lobbyists' records on a random basis, and promulgate regulations. If these functions are inappropriate for the Clerk of the House or Secretary of the Senate, then perhaps administration of the act should reside in the executive branch.
Status: Action in process.

Recommendation: If the Subcommittee on Oversight of Government Management, Senate Committee on Governmental Affairs, wants to achieve fuller disclosure of lobbying activities, it should provide civil penalties for late or incomplete filings and nonfiling.
Status: Action in process.

Recommendation: If the Subcommittee on Oversight of Government Management, Senate Committee on Governmental Affairs, wants to achieve fuller disclosure of lobbying activities, it should direct the Clerk of the House and the Secretary of the Senate to provide assistance and guidance to both current and prospective lobbyists on meeting disclosure requirements, including filing complete and timely registrations and reports.
Status: Action in process.

Recommendation: To improve the administration of the Federal Regulation of Lobbying Act, the Subcommittee on Oversight of Government Management, Senate Committee on Governmental Affairs, should work with the Clerk of the House and the Secretary of the Senate to clarify reporting instructions and simplify the reporting form.
Status: Action in process.

Recommendation: To improve the administration of the Federal Regulation of Lobbying Act, the Subcommittee on Oversight of Government Management, Senate Committee on Governmental Affairs, should explore with the Clerk of the House, the Secretary of the Senate, and lobbyists the reasonableness of the 10-day reporting time frame.
Status: Action in process.

Congressional Action: Congress is still considering lobbying law reforms. A bill was introduced and reported out of the Senate Committee on Governmental Affairs on July 31, 1992.

Federal Recruiting and Hiring: Authority for Higher Starting Pay Useful but Guidance Needs Improvement

GGD-91-22, 09/10/91 GAO Contact: Bernard L. Ungar, (202)275-5074

Background

Pursuant to a congressional request, GAO reviewed agencies' use of selected personnel authorities delegated by the Office of Personnel Management (OPM), focusing on whether: (1) agencies used the advance in-hire authority in accordance with legal and regulatory requirements; and (2) OPM and agencies had adequately overseen the authority's use.

Findings

GAO found that: (1) personnel officials reported that the advance in-hire authority had enhanced their ability to attract highly qualified people and increased the timeliness of personnel actions; (2) adequate controls were necessary to avoid charges of abuse or favoritism, since the advance in-hire authority enables agencies to pay employees holding the same position different starting salaries; (3) during fiscal year 1990, the 10 civilian installations reviewed made 2,324 appointments to GS-11 and above positions, and of those appointments, the agencies made 25 percent using the advance in-hire authority; (4) the advance in-hire salary for 97 of the 99 appointments reviewed was within the governing pay ceiling, and none of the 99 exceeded the highest step of the related grade; (5) because candidates for positions below GS-11 may lack work experience, proving that a candidate possesses superior qualifications or meets a special need may be more difficult than doing so for GS-11 or above positions; (6) written explanations of why candidates qualified for advance in-hire salaries were available for 99 of the 100 appointments, but those explanations lacked the kinds of comparative data necessary for judging whether appointees' qualifications were superior or unique; and (7) at the 10 installations, only limited monitoring occurred.

Open Recommendations to Agencies

Recommendation: In order to enhance the agencies' ability to appropriately apply the advance in-hire authority, the Director, OPM, should improve the guidance that agencies must follow in deciding whether to provide advance in-hire salaries. The improvements should include information on the: (1) conditions that define special need; (2) use of comparisons with current employees and who would constitute a group of comparable current employees; (3) need for comparisons when making direct hire appointments; (4) need for adequate documentation to support appointments; and (5) use of the authority in making advance in-hire appointments to GS-1 through GS-10 positions.

Status: Action in process. Estimated completion date: 09/93. OPM is getting comments from agencies and employee organizations on issues that need to be addressed in revised Federal Personnel Manual (FPM) guidance. OPM will begin developing FPM guidance when all comments from agencies are received and analyzed. Completion is scheduled for the end of fiscal year 1993.

Federal Recruiting and Hiring: Making Government Jobs Attractive to Prospective Employees

GGD-90-105, 08/22/90 GAO Contact: Bernard L. Ungar, (202)275-5074

Background

Pursuant to a congressional request, GAO reviewed the: (1) major problems that federal agencies were having in recruiting and hiring qualified entry-level employees, and (2) effectiveness of Office of Personnel Management (OPM) and federal agency actions in addressing those problems.

Findings

GAO found that: (1) noncompetitive starting pay, ranging from 4 percent to 49 percent behind private-sector salaries, resulted in difficulty in recruiting high-quality applicants; (2) interviewed college students overwhelmingly said that entry-level federal salaries would not meet their financial needs; (3) even with special rates, starting salaries for hard-to-fill occupations were not competitive with the private sector; (4) lack of flexibility in setting entry-level pay hindered federal competitiveness with the private sector in different geographical areas; (5) agencies viewed the federal government's hiring system as time-consuming and unnecessarily complex; (6) a lack of documentation made it difficult to determine the timeliness of federal hiring methods or the effectiveness of OPM monitoring of agency hiring; (7) agencies' direct-hire procedures did not fully meet merit employment principles; (8) a lack of federal employment information available to college students and a poor image put federal agencies at a recruiting disadvantage; (9) agencies that actively recruited attracted sufficient numbers of applicants, although the quality of applicants was a concern; (10) surveyed students rated personal contacts as the most effective recruiting technique; and (11) agency recruiters had little knowledge of OPM recruiting initiatives.

Open Recommendations to Agencies

Recommendation: The Director, OPM, should determine why information it provides to agencies is not being communicated to recruiters by the agencies, and in cooperation with the agencies, establish a recruiters' network to better communicate with and receive feedback from agency recruiters on OPM recruiting initiatives and policies.
Status: Action in process. OPM is piloting a governmentwide automated clearinghouse to include model recruiting programs, activities, initiatives, and partnerships in education programs. The clearinghouse is intended for use by federal agencies with a projected linkage to academic institutions and professional organizations. OPM commitment is to have current information on recruiting programs available worldwide.

Federal Workforce: Agencies' Procurements of Private Health Club Services

GGD-92-66, 04/07/92 GAO Contact: Bernard L. Ungar, (202)275-5074

Background

Pursuant to a congressional request, GAO reviewed federal agencies' procurement of private health club memberships for their employees, focusing on: (1) policies and controls over such procurements; (2) the extent and adequacy of existing governmentwide guidance pertaining to these procurements; and (3) the granting of administrative leave for employees to participate in physical fitness activities.

Findings

GAO found that: (1) 15 of 77 surveyed agencies reported having procured physical fitness services from a variety of facilities; (2) the annual federal funding for those procurements was about $970,000 and involved 4,287

participating employees, and the average cost per participating employee ranged from $12 to $644; (3) agencies' policies and controls over fitness facility procurements varied widely; (4) a significant number of agencies believed they needed further guidance on issues pertaining to fitness facility procurement, including employees' contribution to membership cost, provision of compensation under the Federal Employees Compensation Act, and controls needed to monitor employee attendance and use of facilities; (5) 25 agencies allowed employees to use administrative leave for participating in physical fitness activities, but their practices varied widely; and (6) in February 1992, the Office of Personnel Management (OPM) issued draft guidance to departments and agencies recommending that they deny administrative leave for extended or indefinite periods of participation in such activities.

Open Recommendations to Agencies

Recommendation: The Director, OPM, should work with participating federal agencies to identify and provide the additional guidance needed on the factors agencies should consider in providing physical fitness programs for employees.
Status: Action in process. As a first step, OPM has sent a memo to agencies' directors of personnel requesting suggestions on the types of guidance agencies need in considering physical fitness programs for their employees.

Federal Workforce: Federal Suggestion Programs Could Be Enhanced

GGD-89-71, 08/23/89 GAO Contact: Bernard L. Ungar, (202)275-5074

Background

Pursuant to a congressional request, GAO provided information on private firms' and federal agencies' employee suggestion programs, focusing on the program characteristics that contributed to high employee participation and savings.

Findings

GAO found that National Association of Suggestion Systems (NASS) data, input from federal program managers, and a Merit Systems Protection Board study revealed that: (1) successful employee suggestion programs included such key factors as management support, continuous publicity, adequate funding and staffing, monetary awards, and responsiveness to suggesters; (2) federal and private programs varied in the extent to which they had those success factors; (3) slow processing of suggestions and unresponsive replies were the most significant disincentives to employee participation; (4) 11 of the 23 largest federal agencies with suggestion programs had automated suggestion systems; (5) in 1987 and 1988, the Office of Personnel Management (OPM) issued guidance to agencies on using computers to improve their suggestion programs, as well as guidance on program evaluation, planning, and administration; (6) during 1987, the private sector generated about 30 suggestions and realized savings of about $50,000 per 100 eligible employees, while federal programs generated 3.9 suggestions and realized savings of about $11,000 per 100 employees; (7) firms generally granted tangible awards as a fixed percentage of realized savings, at an average of $5,000 per 100 employees in 1987, while federal agencies used a sliding-scale formula to grant awards, at an average of $235 per 100 employees; and (8) federal agencies and firms calculated intangible awards similarly.

Open Recommendations to Agencies

Recommendation: To motivate federal employees to participate more actively, the Director, OPM, should adopt a fixed-percentage formula for tangible benefit awards of not less than 10 percent, which is shown by NASS data as the typical industry practice. OPM and other agencies should be aware that the potential benefits of this change may not be realized unless the other key factors in a successful program also are emphasized.
Status: Action in process. OPM has drafted new Federal Personnel Manual guidelines for agencies' incentive awards programs that are expected to be issued soon.

Federal Workforce: Inappropriate Use of Experts and Consultants at Selected Civilian Agencies

GGD-91-99, 07/17/91 GAO Contact: Bernard L. Ungar, (202)275-5074

Background

Pursuant to a congressional request, GAO reviewed the government's use of experts and consultants, focusing on whether: (1) agencies complied with federal requirements for making expert and consultant appointments; and (2) agencies and the Office of Personnel Management (OPM) adequately monitored the appointments to ensure compliance with applicable requirements.

Findings

GAO found that: (1) 37 of the 106 expert and consultant appointments reviewed were inappropriate, primarily because agencies assigned appointees to positions that involved regular government employees' duties; (2) agency installations often did not follow internal control procedures for ensuring the proper use of experts and consultants because officials were often unaware of such procedures, pressure to fill vacancies, and incomplete forms submitted by appointees; (3) none of the installations complied with all the Federal Personnel Manual (FPM) documentation requirements in making expert and consultant appointments and none of the quarterly reports represented an independent review of the appointees' duties to determine the appropriateness of their work; (4) 2 installations made over half of their 16 appointments with missing or inadequate resumes or standard federal employment application forms; (5) eight of nine agency installations reviewed failed to comply with the FPM requirement that they annually communicate to their appointing officials relevant information on the proper appointment of experts and consultants; (6) agency personnel offices generally did not review expert and consultant use because they either have no active personnel management evaluation program or lacked the capability to conduct independent appointment evaluations; and (7) current legislation does not explicitly state that agencies must report on the effectiveness of their management controls over expert and consultant appointments, which allows for inappropriate appointments.

Open Recommendations to Congress

Recommendation: To achieve better control over the use of experts and consultants, Congress should amend 31 U.S.C. 1114(b) to explicitly state that inspectors general are required to evaluate the progress agencies make in establishing effective management controls over appointed experts and consultants.
Status: Action not yet initiated. H.R. 2850, the Technical and Miscellaneous Civil Service Amendments of 1992, was introduced but has not passed.

Open Recommendations to Agencies

Recommendation: To improve compliance with federal requirements governing the expert and consultant appointing authority, the Director, OPM, should revise FPM guidance to: (1) define the meaning of operating duties; (2) give examples of the nonoperating duties experts and consultants can perform; and (3) specify that experts cannot do routine and continuous duties that are the responsibility of regular employees.
Status: Action in process. OPM is developing FPM guidance to agencies. The target date for issuance is late 1992.

Recommendation: To improve compliance with federal requirements governing the expert and consultant appointing authority, the Director, OPM, should issue regulations covering mandatory requirements for the employment of experts and consultants, including a prohibition on the use of experts and consultants to handle staff shortages and to expedite the process of hiring persons to other government positions.
Status: Action in process. OPM said that it will give further emphasis in the new revised FPM guidance, which has yet to be issued. In addition, FPM is perceived as giving guidance, not establishing requirements. The OPM September 8, 1992, response to the GAO request for updated information stated that the Director, OPM, advised Congress about the need to obtain statutory authority that would allow OPM to take action.

Recommendation: To improve compliance with federal requirements governing the expert and consultant appointing authority, the Director, OPM, should review, on a regular basis,

agencies' use and documentation of the appointments.
Status: Action in process. According to the Acting Director, OPM, the expert and consultant appointing authority is now a continuing area of coverage in OPM onsite reviews.

Recommendation: To improve compliance with federal requirements governing the expert and consultant appointing authority, the Director, OPM, should require that agencies review the appointments as part of their internal personnel management evaluation (PME) program and, if agencies do not have an existing program, OPM should require agencies to develop a plan for establishing a personnel management evaluation program within a specified time frame.

Status: Action taken not fully responsive. OPM will not require but will urge agencies to give appropriate emphasis to experts and consultants in their PME. When OPM finds a problem in the agency's use of experts and consultants, it will require the agency to establish a system of controls, but OPM will not require agencies to review experts and consultants as part of their PME programs.

Financial Disclosure: USDA's Systems Limited by Insufficient Top Management Support

GGD-90-100, 07/13/90 GAO Contact: Bernard L. Ungar, (202)275-5074

Background

Pursuant to a congressional request, GAO evaluated the Department of Agriculture's (USDA) financial disclosure systems to determine how USDA used those systems to detect and resolve potential conflicts between employees' outside financial interests and their official duties.

Findings

GAO found that: (1) the USDA financial disclosure system did not ensure that conflicts of interest would be detected and resolved; (2) USDA did not obtain confidential disclosure reports from employees in certain positions, since it believed that the positions did not pose significant risks; (3) USDA did not have procedures to ensure that all disclosure reports were filed and reviewed; (4) USDA did not follow procedures to ensure that employees timely filed public and confidential disclosure reports; (5) USDA reviewers did not follow a systematic approach in identifying and resolving conflicts of interest; (6) USDA reviewers did not regularly receive internal management reports on the operation and the effectiveness of the ethics program; and (7) USDA lacked adequate criteria for reviewing disclosure reports.

Open Recommendations to Agencies

Recommendation: To correct specific weaknesses in the systems, the Secretary of Agriculture should direct DAEO to develop and implement procedures, forms, and instructions for: (1) requesting confidential disclosure reports from employees in covered positions within 30 days after they enter the positions; (2) obtaining sufficient information, including information on financial transactions, for making conflict-of-interest determinations; and (3) notifying all employees in covered positions of filing requirements in sufficient time.
Status: Action in process. USDA will follow the new confidential disclosure regulations issued by the Office of Government Ethics on April 7, 1992, and effective October 1, 1992. Those regulations require reporting all assets held during the previous 12 months of the reporting year. This requirement will meet the recommendation for disclosure of transactions.

Recommendation: To correct specific weaknesses in the systems, the Secretary of Agriculture should direct the designated agency ethics official (DAEO) to implement review guidance, such as that contained in the USDA Ethics Handbook, to ensure that thorough reviews of public and confidential disclosure reports are made and all conflicts of interest indicated in reports are identified and fully resolved.
Status: Action in process. The Ethics Handbook has been partially revised and on March 21, 1991, USDA conducted training for financial disclosure report reviewers based on the revised Handbook. Ultimate revision is planned for late 1992, consistent with OGE regulations.

Fraud and Abuse: Stronger Controls Needed in Federal Employees Health Benefits Program

GGD-91-95, 07/16/91 GAO Contact: Bernard L. Ungar, (202)275-5074

Background

Pursuant to a congressional request, GAO reviewed the Office of Personnel Management's (OPM) internal controls over the Federal Employees Health Benefits Program, focusing on whether those controls adequately protected funds from fraud and abuse within the context of the Federal Managers' Financial Integrity Act of 1982 (FMFIA).

Findings

GAO found that: (1) OPM has not fully accomplished the objectives of FMFIA with respect to the health insurance program; (2) the OPM Retirement and Insurance Group (RIG) continues to rely almost entirely on the OPM Inspector General audit reports to perform the oversight role, although information provided by those audits covered carriers' activities that occurred 5 to 10 years ago; (3) during the past 13 years, misappropriation of funds occurred in 7 of the 25 fee-for-service plans; (4) although regulatory and contractual requirements establish control objectives for the carriers, the activities or procedures for accomplishing the objectives have been left to the discretion of the carriers until abuses are identified through audits or other means; (5) RIG does not conduct adequate program oversight of plan operations to identify internal control deficiencies or hold the carriers accountable for correcting such deficiencies; (6) RIG did not determine if the carriers timely or effectively corrected the problems identified in audits; (7) RIG did not provide the carriers adequate leadership or direction concerning the pursuit of provider fraud and abuse, and OPM did not implement its authority to administratively penalize fraudulent or abusive providers; (8) health insurance companies claim that the high cost of enrollee and provider fraud has been offset by their antifraud programs; and (9) OPM did not include program control weaknesses in its annual FMFIA reports.

Open Recommendations to Agencies

Recommendation: To achieve the objectives of FMFIA within the Federal Employees Health Benefits Program, the Director, OPM, should require RIG to assess the adequacy and effectiveness of the financial and claims processing controls used within the plans when conducting FMFIA evaluations of the health insurance program. An alternative approach for doing this would be to require the carriers to conduct FMFIA evaluations of their plans' controls and provide the results of their evaluations for RIG review.
Status: Action in process. Estimated completion date: 07/93. OPM is developing minimum internal control and quality assurance standards for financial and claims processing controls to be implemented by the carriers in 1993. OPM will require compliance with these standards and will audit against the established standards.

Recommendation: To achieve the objectives of FMFIA within the Federal Employees Health Benefits Program, the Director, OPM, should require RIG to: (1) implement the program analysis and onsite visits RIG identified on December 31, 1989, as the corrective actions needed to address the problem of limited carrier oversight; and (2) further define what the program analysis is to entail and identify the financial and claims processing information it will need from the carriers on an ongoing basis to perform its analyses.
Status: Action in process. As of July 31, 1992, OPM had conducted 27 onsite visits of carriers. It is also asking for additional funds of $190,000 for fiscal year 1994 to place staff on-site at certain major carriers. It has developed initial protocols for future reviews and plans to refine those protocols as it gains more experience with its reviews.

Recommendation: To achieve the objectives of FMFIA within the Federal Employees Health Benefits Program, the Director, OPM, should require RIG to develop and implement an aggressive program for preventing and detecting enrollee and provider fraud and abuse. In developing this program, RIG should determine the minimum claims processing controls that should be contractually required of the carriers. As a basis for making this determination, RIG should evaluate and compare the costs and results of the activities currently performed by the carriers and obtain information on the fraud and abuse prevention and detection activities used in other government and private-sector insurance programs.
Status: Action in process. OPM printed the OIG fraud hotline number in health

benefits brochures and required the carriers to submit periodic reports on the number, type, and disposition of fraud and abuse cases pursued to help it evaluate the magnitude of the problem and develop a program to address it. Additional actions have been limited by resources.

Recommendation: The Director, OPM, should determine where the responsibilities for implementing the authority to administratively penalize fraudulent and abusive providers should be organizationally placed within OPM, RIG, or the Office of the Inspector General (OIG) and require the responsible organizations to develop an action plan for implementing the authority as soon as possible.

Status: Action in process. Estimated completion date: 03/94. Responsibility was assigned to OIG, and it has started operating the program. An action plan was developed that calls for the processing of "Common Rule" cases to begin in early 1993 and other cases to begin by early 1994.

Recommendation: The Director, OPM, should include the weaknesses discussed in this report in the annual FMFIA report to the President and Congress until the above recommendations are implemented.
Status: Action in process. The fiscal year 1991 report cited the GAO report in identifying weaknesses in OPM administration of FEHBP. OPM will continue to report the weaknesses until they are corrected. The identification of the weaknesses resulted in the inclusion of FEHBP on the OMB High Risk List.

Recommendation: The Inspector General, OPM, should identify and implement the actions needed to achieve its goal of a 3- to 5-year audit cycle for the fee-for-service plans.
Status: Action in process. Estimated completion date: 06/96. OIG developed an action plan to reduce the audit cycle to 3 years by June 30, 1996. The plan calls for additional staff, revision of the auditing techniques, and analysis of the present auditing program. If additional staff are approved for the increments planned, the planned completion date will be met.

Government Contractors: Are Service Contractors Performing Inherently Governmental Functions?

GGD-92-11, 11/18/91 GAO Contact: Bernard L. Ungar, (202)275-5074

Background

Pursuant to a congressional request, GAO reviewed the government's increasing reliance on consultants to administer its basic work.

Findings

GAO found that: (1) the Office of Management and Budget (OMB) guidance generally indicates that the government should not use consultants to administer work of a policy, decisionmaking, or managerial nature; (2) although most of the contracts reviewed seemed appropriate for contractors to administer on the basis of existing OMB and agency policy guidance, the Department of Transportation, the Department of Energy, and the Environmental Protection Agency contracted for some activities that might have involved governmental functions, but because of the difficulty in defining governmental functions, GAO was unable to conclude that those activities involved such functions; (3) in addition to the difficulty in defining governmental functions and providing related guidance to agencies, agency officials stated that the major reasons they use contractors to administer some functions that may be governmental in nature are the lack of authorized federal positions or employees and the lack of experienced federal employees to do the work; (4) Congress has authorized agencies to contract for inherently governmental functions; and (5) legislation authorizes agency inspectors general to contract for audit services.

Open Recommendations to Congress

Recommendation: Given the difficulty in defining governmental functions, agencies need improved guidance to use when deciding which functions should be handled by federal employees and which functions may be appropriately handled by contractors. OMB is planning to develop new guidance for this purpose. Because of Congress' interest in this issue, the Senate Committee on Governmental Affairs should hold hearings once OMB develops the revised guidance to ensure that the guidance is consistent with congressional views on

this subject. If the Committee is still concerned about the revised guidance, it may want to consider legislation specifying which activities are not to be administered by contractors.
Status: Action in process.

Recommendation: Federal agency officials generally believed that contracting for governmental functions is largely the result of staff shortages, the lack of staff with sufficient expertise, and the fact that contract money is more available than staff. If the government is to administer activities that may involve governmental functions without having to rely on contractors, the Senate Committee on Governmental Affairs should consider providing agencies with the authority and flexibility to use government employees for such activities. To do this, the Committee may want to explore with OMB allowing civilian agencies to manage their activities within an authorized budget without regard to personnel ceilings.
Status: Action not yet initiated.

Congressional Action: The Senate Governmental Affairs Subcommittee on Federal Services is monitoring OMB efforts and is seeking opportunities for further improvements. The Subcommittee has introduced S. 2928, the Contractor Licensing Reform Act of 1992, which addresses inherently governmental functions.

Open Recommendations to Agencies

Recommendation: The Director, OMB, should require implementing policies from each agency. Because each agency's mission is unique, OMB should require each agency head to examine his or her agency's activities, take into consideration the agency's role and responsibilities, and identify those specific functions that should appropriately be administered only by government employees. Each agency head should submit this list to OMB for informational purposes and should consider making revisions to the guidance in instances in which OMB believes the guidance may be inconsistent: (1) with governmentwide policies or (2) among agencies, unless there is good reason.
Status: Action not yet initiated.

Government Shutdown: Permanent Funding Lapse Legislation Needed

GGD-91-76, 06/06/91 GAO Contact: Bernard L. Ungar, (202)275-5074

Background

Pursuant to a congressional request, GAO reported on the: (1) results of a questionnaire sent to government agencies in October 1990 on effects of a partial shutdown of the government over the Columbus Day weekend; and (2) potential effects of any future shutdowns.

Findings

GAO found that: (1) to avoid obligations of funds during a lapse in appropriations, the Office of Management and Budget (OMB) directed agencies to close down operations; (2) 6 of 22 agencies surveyed estimated that they authorized approximately $843,000 in compensation to employees who were regularly scheduled to work; (3) 7 of 22 agencies surveyed reported that the shutdown costs totalled approximately $3.4 million due to lost revenue, administrative costs for shutdown plans, compensation for time employees did not work, and salaries of nonessential employees for time spent devoted to the termination of operations; (4) the agencies reported that, had the government shut down for a comparable 3-day period during a normal work week, the costs and disruptions would have been much more severe; (5) legislation providing agencies with authority to obligate funds during a lapse in appropriations would have prevented disruptions in government services; (6) shutting down the government during temporary funding gaps was an inappropriate way to encourage compromise on the budget; (7) the shutdown did not convey an image of a well-managed government to the public; (8) forcing agency managers to choose who would be furloughed during temporary funding lapses severely tested management's ability to treat employees fairly; and (9) the shutdown disrupted government services and was counterproductive from a financial standpoint.

Open Recommendations to Congress

Recommendation: Congress should enact permanent legislation that authorizes agencies to incur obligations but not expend funds when agency appropriations expire. The only exception Congress should grant is when program authorization has expired or Congress has expressly stated that a program should be suspended during a funding hiatus pending further legislative action.
Status: Recommendation valid/action not intended.

Recommendation: Congress should, at a minimum, enact permanent legislation to allow agencies to incur obligations to compensate employees during temporary funding lapses but not pay them until an appropriation bill is passed.
Status: Recommendation valid/action not intended.

Congressional Action: Given the history of impasses between the President and Congress in enacting late appropriations, GAO continues to view the recommendations as valid and in need of congressional action.

Labor-Management Relations: Construction Agreement at DOE's Idaho Laboratory Needs Reassessing

GGD-91-80BR, 05/23/91 GAO Contact: Bernard L. Ungar, (202)275-5074

Background

Pursuant to a congressional request, GAO reviewed a site stabilization agreement between a labor union and organizations within the Department of Energy's (DOE) Idaho National Engineering Laboratory (INEL), focusing on whether: (1) nonunion contractors had access to DOE Idaho Operations Office (DOE-ID) construction contracts; (2) the agreement's wage rates were higher than typical rates; and (3) the requirements that nonunion contractors use union hiring halls resulted in double benefit payments.

Findings

GAO found that: (1) bidding policies and procedures for DOE-ID construction contracts showed that any contractor could submit bids on INEL construction projects, but was required to sign the agreement if awarded a contract; (2) from October 1, 1986, through December 31, 1990, nonunion contractors successfully bid on 86 of the 286 DOE-ID contracts awarded, receiving 8 percent of the total value of the contracts; (3) 8 of 11 surveyed nonunion contractors would not bid on DOE work because they did not want to sign the agreement; (4) the composite wage rate under the agreement was 17 percent higher than the same rate under the Davis-Bacon Act, largely due to a commuting allowance for construction workers; (5) nonunion contractors disliked the provision requiring them to hire new or replacement workers through union hiring halls, since it caused the break-up of regular work crews; and (6) the agreement could require nonunion contractors to pay twice for health and pension benefits for their permanent workers, once through their own plan and once through the union's plan.

Open Recommendations to Agencies

Recommendation: The Secretary of Energy should determine whether provisions in the agreement, as discussed in this report, remain desirable from a public policy perspective.
Status: Action in process. DOE selected a team to conduct a review of the provisions of the Site Stabilization Agreement (SSA) identified in the report and provide an evaluation of the desirability of the provisions from a public policy perspective. The team completed its review and prepared a draft report. The draft is in final review within DOE, and a decision is expected by late 1992.

Managing Human Resources: Greater OPM Leadership Needed to Address Critical Challenges

GGD-89-19, 01/19/89 GAO Contact: Bernard L. Ungar, (202)275-5074

Background

GAO conducted a general management review of the Office of Personnel Management (OPM), focusing on its leadership role in addressing governmentwide human resource problems.

Findings

GAO found that: (1) the federal government has difficulty hiring, managing, and retaining quality staff; (2) such factors as lack of comparable pay with the private sector, a widespread negative image of federal service, and short-term budget cuts have been cited as limiting the government's ability to hire and retain quality personnel; (3) OPM has not developed a systematic planning effort to identify and resolve current and future human resource problems governmentwide; (4) OPM has not established a data base to measure the quality of the federal workforce and has approved only four research and demonstration projects in 10 years; and (5) OPM has not provided agencies with workforce planning guidelines to properly identify governmentwide staffing needs. GAO believes that OPM needs to: (1) develop a program to continually assess its hiring efforts; (2) assist other agencies in their efforts to improve performance management and productivity; (3) reinforce its oversight and evaluation efforts; and (4) resolve internal management morale and communications problems.

Open Recommendations to Agencies

Recommendation: In order to improve agency internal evaluation programs, the Director, OPM, should develop qualifications for evaluators and assess the training available to them.
Status: Action in process. An interagency work group is addressing the issue in anticipation of its coverage at a major OPM-sponsored Personnel Management Evaluation Leadership Conference in May, 1993. OPM also has a parallel project underway to specify its own evaluators' qualifications and training needs. Completion date is targeted for April 1994.

Merit Systems Protection Board: Time-And-Attendance and Personnel Practices Need Attention

GGD-91-104, 08/08/91 GAO Contact: Bernard L. Ungar, (202)275-5074

Background

Pursuant to a congressional request, GAO reviewed allegations made against senior officials of the U.S. Merit Systems Protection Board (MSPB), on: (1) the time-and-attendance (T&A) practices of the three MSPB Board members and their personal staffs; (2) MSPB detailing of certain Schedule-C appointees and the pay level MSPB set for a Schedule-C appointee during a limited emergency Senior Executive Service (SES) appointment; (3) the role and organizational independence of the MSPB Inspector General (IG) in reviewing MSPB activities; and (4) a racially and sexually discriminatory working environment.

Findings

GAO found that: (1) MSPB Board members are not required to work specific duty schedules or specific hours and can maintain whatever work schedules and office hours they deem appropriate to do their work, but all other MSPB employees must comply with the agency's established T&A procedures and requirements; (2) T&A records showed that Board and Executive Office employees, timekeepers, and supervisors frequently failed to properly prepare and process T&A requirements; (3) MSPB improperly

detailed three Schedule-C appointees from the Vice Chairman's office in November 1990, when their employment should have ended upon that key official's departure; (4) MSPB made three initial SES appointments at a pay level higher than its pay-setting policy authorized; (5) the MSPB IG improperly reported to the Executive Director rather than directly to the Chairman, which violated the GAO standard and an Office of Management and Budget requirement for IG independence; and (6) of 31 current and former MSPB staff interviewed, 9 stated that they were the victims of racial or sexual discrimination or perceived that such discrimination existed at MSPB.

Open Recommendations to Agencies

Recommendation: The Director, MSPB, should retroactively correct the salary rates of the three MSPB employees whose initial SES appointments violated the published MSPB 1985 pay-setting policy to comply with the policy. MSPB should thereafter adjust these employees' post-appointment pay actions to reflect the corrected (initial SES appointment) salary rates and account for the overpayments received by the employees through recovery or waiver request actions as appropriate.
Status: Action in process. In September 1991, the MSPB Chairman reportedly instructed the MSPB Director of Human Resources to correct the SES appointees' salary histories. The affected appointees were advised of their respective salary overpayment amounts and their right to seek a recovery waiver from GAO. The appointees have filed waiver requests with MSPB, which are currently in process.

Recommendation: The Director, MSPB, should complete the planned MSPB internal management review to determine the extent and causes of employees' perceptions of a discriminatory work environment and take any corrective actions needed.
Status: Action in process. A contractor hired by MSPB has reportedly been assessing employees' perceptions of the agency's working environment as part of his work to develop an agencywide "vision statement." A contractor-developed proposal currently is pending with the Board members. MSPB also recently completed an update of its agencywide EEO policies and has provided cultural and diversity training for senior staff.

OPM Revolving Fund: Benchmarking Could Aid OPM's Efforts to Improve Customer Service

GGD-92-18, 01/21/92 GAO Contact: Bernard L. Ungar, (202)275-5074

Background

Pursuant to a congressional request, GAO followed up on the Office of Personnel Management's (OPM) efforts to improve customer service and the timeliness of personnel background investigations, subsequent to the actions OPM took as a result of a previous GAO report.

Findings

GAO found that: (1) the number of cases OPM had on hand decreased and case timeliness improved after OPM acquired additional full-time staff resources; (2) OPM increased its investigator staff from 495 full-time investigators in fiscal year (FY) 1987 to 921 in FY 1990 and, as a result, average case closure time decreased from 216 to 167 days; (3) the most current OPM timeliness data indicated that the average case closure time increased from 167 days in FY 1991 to 183 days in February 1991 and 186 days in March 1991; (4) OPM has been able to more timely complete investigations, but it has not always provided the 35-, 75-, or 120-day service requested by its customers; (5) in FY 1990, OPM took an average of 102 days to fill customer requests, an average of 2 months longer than requested; (6) 30 of the 82 personnel security officers surveyed said that such delays resulted in a loss of productivity, high employee turnover, low employee morale, and difficulty in recruiting, hiring, and carrying out personnel actions; (7) OPM management has recognized the importance of improving productivity to help increase timeliness and has been automating some processes to enhance productivity; and (8) if OPM could improve the productivity of its lower-performing Federal Investigations Divisions (FID) to the levels of its average or higher-performing divisions, it could potentially increase its output to

a level equivalent to having had an additional 94 to 309 staff years in FY 1990, amounting to potential savings of $2.9 million to $9.5 million.

Open Recommendations to Agencies

Recommendation: The Director, OPM, should instruct the Deputy Director and the Associate Director for Investigations to jointly: (1) continuously analyze the productivity performance of the various investigation processes in each FID; (2) determine reasons for productivity differences, including differences in work processes, methods, or practices among FID with different performance levels; and (3) have all FID adopt best practices, if appropriate to their individual circumstances.
Status: Action in process. OPM developed a benchmarking plan and sought comments from its regional directors in April 1992. The initial steps of the plan have been taken, common performance goals have been established, performance data are shared, and weekly and periodic management information system reports have been redesigned to encourage comparisons among FID. Full implementation is expected in FY 1993.

Recommendation: If productivity increases achieved through systematic productivity improvement efforts do not result in fully meeting customers' timeliness needs, then OPM should assess the need for additional resources for doing investigations.
Status: Action in process. OPM has improved timeliness by maintaining established levels of productivity over a period of diminished case receipts. It is too early to tell if the recommended process for improving productivity will affect timeliness. A completion date cannot be determined.

Performance Management: How Well Is the Government Dealing With Poor Performers?

GGD-91-7, 10/02/90 GAO Contact: Bernard L. Ungar, (202)275-5074

Background

Pursuant to a congressional request, GAO reviewed how the federal government identified and dealt with employees whose performance was less than fully successful.

Findings

GAO found that: (1) federal agencies rated 5.7 percent of the estimated 1.57 million federal employees as poor performers; (2) 62 to 70 percent of the poor performers either improved their performance to fully successful, voluntarily agreed to vacate their positions, or had performance actions proposed against them; (3) 76 percent of supervisors indicated a willingness to deal with poor performers; (4) supervisors experienced problems in dealing with General Schedule (GS) and Wage Grade (WG) poor performers because they were limited by law in the actions they could take to deal with those individuals; (5) government procedures for handling poor performers were generally similar to those in nonfederal organizations, although several nonfederal organizations provided more supervisory options; (6) 11 percent of supervisors were not identifying poor performers, and 8 percent of supervisors with poor performers did not assist them; (7) approximately half of the supervisors experienced difficulty in implementing the process for dealing with poor performers; (8) those supervisors who did not identify poor performers believed that the process was too time-consuming, wanted to avoid confrontation, or believed that management support was lacking; (9) due to the subjective nature of identifying and dealing with poor performers, the current legislative and regulatory framework for dealing with poor performers placed heavy emphasis on protecting employees against unfair treatment; and (10) supervisors needed training and technical assistance to assist them in identifying and dealing with poor performers.

Open Recommendations to Congress

Recommendation: Congress should consider ways to ease the difficulties supervisors encounter when dealing with GS and WG employees who have performed at the minimally successful level for lengthy periods. A number of options were provided.
Status: Action not yet initiated. Several task forces are considering linking pay to performance along with other pay issues. In light of this activity, Congress may consider action in the future.

Personnel Practices: Propriety of Career Appointments Granted Former Political Appointees

GGD-92-51, 02/12/92 GAO Contact: Bernard L. Ungar, (202)275-5074

Background

Pursuant to a congressional request, GAO reviewed the career appointments that agencies granted to employees who held either noncareer Senior Executive Service (SES) or Schedule C appointments before their career appointments, focusing on: (1) whether the appointments adhered to merit system principles dealing with fair and open competition and Office of Personnel Management (OPM) implementing regulations; and (2) OPM oversight of the appointments.

Findings

GAO found that: (1) the propriety of conversions and agencies adherence to merit system principles are difficult to ensure, because officials can easily give the appearance that fair and open competition was achieved when it was not; (2) of 46 conversions made in the period February 1988 through December 1989, 37 appeared proper, 7 were questionable, and 2 did not fully comply with merit staffing requirements; (3) OPM has established a review process that has identified and prevented some improper conversions; and (4) the subjectivity in the selection process will continue to make it difficult for OPM to oversee conversions.

Open Recommendations to Congress

Recommendation: Should Congress believe that additional measures are desirable to monitor conversions and supplement the OPM review process, Congress may wish to consider requiring agency Inspectors General to periodically review the propriety of conversions in their agencies and report the results to the agency heads and Congress.
Status: Action not yet initiated. The House Subcommittee on Civil Service is undecided on what action to take, if any, on the recommendation.

Open Recommendations to Agencies

Recommendation: To strengthen its oversight of conversions of Schedule C and noncareer SES employees to career appointments, the Director, OPM, should revise the review process to include the pre-appointment review of conversions where the: (1) employee selected is eligible for reinstatement into the competitive service on the basis of prior career service; or (2) agency has been granted delegated examining or direct hire authority.
Status: Action taken not fully responsive. OPM does not believe that the pre-appointment review of conversions in cases where individuals have reinstatement eligibility into the competitive service based on previous career service or are eligible for appointment under direct hire authority is necessary.

Senior Executive Service: Reasons the Candidate Development Program Has Not Produced More SES Appointees

GGD-88-47, 04/20/88 GAO Contact: Bernard L. Ungar, (202)275-5074

Background

Pursuant to a congressional request, GAO examined why federal agencies did not more frequently use the Office of Personnel Management's (OPM) Candidate Development Program (CDP) when making Senior Executive Service (SES) appointments, focusing on the: (1) Environmental Protection Agency (EPA); (2) Department of Health and Human Services; (3) Department of Agriculture

(USDA); (4) Department of the Interior; (5) Office of the Secretary of Defense; and (6) Veterans Administration.

Findings

GAO found that: (1) during fiscal years 1982 through 1986, certified CDP candidates received 141, or 15 percent, of the agencies' 956 career SES appointments; (2) agency officials who selected CDP candidates emphasized general management background, while officials who made SES appointments typically selected non-CDP candidates who had technical proficiency and agency experience; and (3) the conflict between CDP candidate selection and SES appointment practices lowered the program's credibility to both potential candidates and management. GAO also found that a lack of OPM guidance and agency commitment prevented agencies from: (1) envisioning CDP as a major source for SES appointments; or (2) taking advantage of the expedited SES appointment process for certified CDP candidates. In addition, GAO found that USDA, Interior, and EPA plan to make greater use of CDP as a source for SES appointments through changing the candidate selection process and justifying non-CDP-candidate SES appointments. GAO believes that agency management views significantly influenced use of and reliance on CDP for SES appointments.

Open Recommendations to Agencies

Recommendation: To better achieve OPM expectations for CDP, the Director, OPM, should determine what actions OPM could take to enhance the use of CDP. This could be done by OPM in conjunction with other federal agencies or by the SES advisory board as part of its examination of SES-related policies.
Status: Action in process. OPM has drafted proposed regulations revising its instructions on CDP, including removal of the 3-year limit on noncompetitive placement eligibility so that graduates will have eligibility until selected, provided they maintain the currency of their management skills. Graduates whose eligibility has expired will have an opportunity to get it renewed.

Financial Management and Information Systems (Budget Functions 990, 998)

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Budget Issues

Issue Area Summary

Impact of GAO's Work

The federal deficit is the number-one problem facing the nation today. In fiscal year 1992, the deficit was at the highest level in the nation's history, approximately $290 billion or 4.9 percent of our gross national product (GNP). Furthermore, net interest costs were approximately $199 billion, while debt held by the public reached almost $3.0 trillion. Unless prompt and meaningful action is taken, the deficit will continue to quietly erode the savings needed for private investment and future economic growth.

Our work in this area provides information and analysis directed at (1) increasing public and congressional recognition of problems caused by the deficit, (2) restructuring the way budget data are presented, and (3) improving accountability and management of federal activities through changes to budget structures and processes.

Specifically, we examined the influence of the deficit on economic growth and productivity and concluded that a continued large deficit would steadily erode economic growth and eventually cause our economy to contract. We also concluded that the budget should be restructured to highlight the implications of budgetary choices for national investment and economic growth.

Significant action to reduce the deficit can occur only by making hard choices on both the revenue and expenditure sides of the budget. Improvements in budget processes and information can help policymakers understand the full financial and programmatic consequences of their decisions. In this regard, we have sought changes in both budget reporting and accounting standards to better reflect the full costs of programs for today's budget and to recognize the cost implications of current decisions for future budgets.

Reducing the Deficit

Despite the passage of various deficit reduction measures, the deficit remains embedded in federal fiscal policy. Two attempts, the Balanced Budget and Emergency Deficit Control Act of 1985 and the more recent Omnibus Budget Reconciliation Act of 1990 (which includes the Budget Enforcement Act) constrained the deficit but have not stopped its growth. Moreover, we have projected that the deficit could explode to over 20 percent of the GNP as health care costs and interest on the burgeoning debt continue to grow.

We analyzed the outlook for the budget and the economy if the current U.S. deficit growth trend continues through the year 2020. Our analysis demonstrated that the growth rate of the economy would erode and eventually would contract. We also analyzed the implications of achieving a temporary budget surplus early in the 21st century. (The surplus is then phased down to reach budget balance by 2020.) We projected that by adopting a surplus fiscal policy, real GNP could be nearly 40 percent higher than the real GNP that would result from continuation of current deficit growth trends. We concluded that eliminating the deficit and, if possible, achieving a budget surplus should be among the nation's highest priorities.

To achieve deficit reduction, decisionmakers must look at large and/or growing areas of the budget as well as at all major budget areas. The very magnitude of the changes needed should prompt a major debate over the role of the federal government and how to pay for it. Facing these issues openly will be painful, but, as we have demonstrated, the long-term economic damage caused by growing deficits is too substantial to ignore.

Restructuring the Budget

In addition to its effect on national saving and investment, the deficit has fostered a short-term focus that gives insufficient attention to the long-term economic impact of budgetary choices. Because mandatory programs, including interest on the debt, have consumed an ever larger share of budget outlays, discretionary funding for federal investment programs to enhance economic growth has declined. To build the foundation for a more productive nation, the budget process should adopt a more future-oriented focus with respect to aggregate fiscal policy and to the portion of spending devoted to investment versus consumption.

We concluded that restructuring the way budget data are presented is necessary to help decisionmakers understand the long-term economic impact of their choices. This revision should highlight the amounts proposed for current operations, government capital spending, and developmental investment. If such a framework were in place, the Congress could determine explicitly the aggregate funding for total investment-related programs each year. To decide the best investment choices among competing strategies and programs, tools and information used to compare the impacts or rates of return of various federal investment programs need to be improved.

Improving Accountability and Management

We have continued to promote the full recognition of budget costs and have sought to improve the quality of estimates and other information provided to budget decisionmakers. We have proposed adapting accrual accounting concepts for the budgetary treatment of credit programs and have insisted that improved data and modeling accompany proposals to extend the accrual approach to other areas of the budget, such as insurance programs. Ultimately, improved cost recognition will depend on establishing a stronger partnership between budgeting and accounting. We have worked with the new Federal Accounting Standards Advisory Board to seek more relevant and useful accounting standards for federal budgetary costs.

Our review of the budget estimating process for fiscal year 1991 revealed that substantial misestimates were made because of insufficient program information and inaccurate technical assumptions. On the basis of our recommendations, efforts have been made to improve the (1) completeness of information for causes of changes in estimates and (2) estimating procedures, to yield more reliable estimates in the future. We continue to follow the progress on this issue in our audit work on fiscal year 1992 budget estimates.

Key Open Recommendations

We played a role in overseeing the interpretation of budgetary rules in the Budget Enforcement Act of 1990. Although we reported that the Office of Management and Budget (OMB) and the Congressional Budget Office (CBO) sequestration reports substantially complied with the Budget Enforcement Act of 1990, we found several minor instances in which either OMB or CBO, or both, had not implemented certain of the act's provisions. We discussed several matters for congressional consideration for making technical corrections to the act to clarify certain areas and allow more precise implementation. (GAO/AFMD-92-43, see p. 898.)

Our earlier work addressed concerns regarding accounting and budgeting for credit programs. In a related effort, our analysis revealed that agency authority to borrow should be granted more selectively. We recommended that the Congress provide authority to borrow only to agency accounts that can repay their debt with collections. The Federal Credit Reform Act of 1990 corrected the problem for credit programs but the issue remains open for noncredit accounts. We continue to work with congressional budget committees and others on important credit reform. (GAO/AFMD-89-4, see p. 897.)

Products With Open Recommendations: Budget Issues

Product Title	
Budget Issues: Agency Authority to Borrow Should Be Granted More Selectively (AFMD-89-4)	897
Budget Issues: Compliance Report Required by the Budget Enforcement Act of 1990 (AFMD-92-43)	898
GAO Views on H.R. 2898, the "Social Security Protection Act of 1991" (T-AFMD-91-11)	898

Related Products With Open Recommendations Under Other Issue Areas

Product Title		
	Government Shutdown: Permanent Funding Lapse Legislation Needed (GGD-91-76)	884
	Public Debt: Management Actions Needed to Ensure More Accurate Accounting (GGD-90-54)	926

Budget Issues: Agency Authority to Borrow Should Be Granted More Selectively

AFMD-89-4, 09/15/89 GAO Contact: Paul Posner, (202)275-9573

Background

Pursuant to a legislative requirement, GAO studied federal agencies' authority to borrow from the Department of the Treasury or the public to obtain funds in advance of appropriations, focusing on: (1) agencies' use of that authority between fiscal years (FY) 1978 through 1987; (2) guidelines for future provision of such authority; and (3) the appropriateness of such authority.

Findings

GAO found that 19 federal agencies: (1) obtained a total of $353 billion from a total of 37 budget accounts with authority to borrow from FY 1978 through 1987, which constituted about 4 percent of the federal government's total budget authority for that period; (2) increased their outstanding debt with the public and Treasury from $76 billion to $195 billion from FY 1978 through 1987; and (3) frequently used new borrowings to repay old debt, borrowed more than they repaid, and repaid debt with appropriations rather than collections from program users. GAO also found that: (1) collections constituted the only meaningful reimbursement to Treasury of borrowed funds, since Treasury did not actually recover any funds when agencies repaid debts with appropriations or new borrowings; (2) although borrowing suggested that agencies would repay funds they received from Treasury, many accounts were not able to repay with their collections; (3) the legislative histories of most of 12 reviewed accounts did not indicate whether Congress considered the accounts' ability to generate sufficient revenues to repay their debts or a reason why Congress selected authority to borrow as the form of financing; (4) 8 of the 12 reviewed accounts were unlikely to repay with collections, with 2 of those accounts not receiving any collections; and (5) such forms of financing as subsidized loan programs, annual appropriations, and contingency reserves could meet the needs of accounts using borrowing authority.

Open Recommendations to Congress

Recommendation: Congress should provide authority to borrow only for accounts that will probably be able to repay their debt with collections.
Status: Action taken not fully responsive.

Recommendation: Congress should: (1) require accounts to repay their debt with collections; (2) limit the number of years the accounts can use authority to borrow without renewed congressional approval; and (3) limit the amount of debt they can accumulate.
Status: Action taken not fully responsive.

Recommendation: Congress should repeal the Saint Lawrence Seaway Development Corporation's (SLSDC) remaining $3.2 million in authority to borrow in view of Congress' recent action to fund SLSDC operation and maintenance with annual appropriations.
Status: Action not yet initiated.

Recommendation: Congress should replace authority to borrow with another form of financing, such as a contingency reserve or permanent appropriation for the following accounts that cannot repay their borrowings with collections: (1) Office of the Administrator in the Federal Railroad Administration; (2) the Ocean Freight Differential in the Maritime Administration; and (3) the National Flood Insurance Fund in the Federal Emergency Management Agency.
Status: Action taken not fully responsive.

Recommendation: Congress should place a limit on the amount of debt the Government National Mortgage Association's Guarantees of Mortgage-Backed Securities can have with Treasury.
Status: Action in process.

Congressional Action: The Federal Credit Reform Act of 1990 enacted credit reform for the federal government, effective for FY 1992. However, it only addressed a portion of the programs to which the recommendations apply.

Budget Issues: Compliance Report Required by the Budget Enforcement Act of 1990

AFMD-92-43, 02/14/92 GAO Contact: Paul Posner, (202)275-9573

Background

Pursuant to a legislative requirement, GAO reviewed whether Office of Management and Budget (OMB) and Congressional Budget Office (CBO) reports and presidential orders issued during the session of Congress ending January 3, 1992, complied with the Budget Enforcement Act of 1990.

Findings

GAO found that: (1) CBO and OMB reports substantially complied with the act except for the OMB Within-Session Sequester Report and the President's order implementing it; (2) in its Within-Session Sequester Report for fiscal year 1991, OMB incorrectly reported that budget authority for domestic discretionary spending exceeded the limit for that category by $24 million and incorrectly called for a sequester of 0.0013 percent to eliminate the breach; (3) the sequestration reduced 1991 outlays by $1.4 million; (4) OMB could have avoided the sequester if it had not included in its estimate the $26 million included in the Dire Emergency Supplemental Appropriations Act for the the Department of Housing and Urban Development (HUD) and the Library of Congress; (5) the Emergency Supplemental Act extended the life of previously obligated HUD and Library of Congress funds until expended for purposes for which originally intended, but OMB considered those budgetary resources to be a reappropriation and incorrectly scored them as new budget authority; (6) if OMB had used the same rounding logic as in previous sequestration reports, it would not have called for a within-session sequester; and (7) there were several minor instances in which either OMB or CBO, or both, did not comply with the act.

Open Recommendations to Congress

Recommendation: Congress should consider certain technical corrections to the Budget Enforcement Act, which include: (1) eliminating the possibility of a deficit sequestration resulting from the scoring of continuing resolutions under the circumstances described above; (2) defining what constitutes a change in concept; (3) addressing the issue of spending-limit adjustments that are due to the scoring of reappropriations; (4) clarifying how errors in original OMB budget estimates are to be corrected; and (5) addressing how Social Security administrative expenses should be calculated for purposes of the baseline. **Status:** Action not yet initiated.

GAO Views on H.R. 2898, the "Social Security Protection Act of 1991"

T-AFMD-91-11, 09/26/91 GAO Contact: Paul Posner, (202)275-9573

Background

GAO discussed a bill's proposed treatment of the administrative expenses of the Social Security old-age, survivors, and disability insurance (OASDI) programs. GAO noted that: (1) since fiscal year 1986 and prior to the enactment of the Budget Enforcement Act of 1990, the receipts and disbursements of the OASDI programs were off-budget, but were included in the deficit calculations of the Balanced Budget and Emergency Deficit Control Act of 1985; (2) the 1990 act provided that receipts and disbursements for OASDI programs should not be counted for the purposes of the 1985 act, or for purposes of the budget submitted by the President or the congressional budget; (3) while the Congressional Budget Office asserts that for fiscal years after 1991 the provision applies to outlays for OASDI administrative expenses as well as to benefit payments, the Office of Management and Budget believes that the 1990 act's definition of the

discretionary category requires that the outlays for OASDI administrative expenses be included in this category and has included those expenses in its calculations for purposes of the 1985 act; and (4) the net effect of proposed legislation would be to exempt OASDI administrative expenses from the constraints imposed by the 1990 act discretionary spending limits and the normal operations of the Congressional Budget Act, and make about $2.5 billion in outlays available annually for other domestic discretionary spending programs, which could potentially increase the deficit by that amount.

Open Recommendations to Congress

Recommendation: Congress should allow the Office of Management and Budget to make the adjustment required by the Budget Enforcement Act of 1990 so that discretionary savings are not eroded.
Status: Action in process. H.R. 2898, which would require OMB to remove OASDI administrative expenses from BEA discretionary caps, is still pending. This recommendation is valid only if the legislation is passed.

Civil Audits

Issue Area Summary

Impact of GAO's Work

Our civil agency audits have illustrated the importance of reliable financial statements and effective systems in strengthening accountability and improved control over the federal government's financial resources and affairs. The preparation and the audit of accurate and useful financial statements depends upon the quality and the availability of the financial information on which they are based and ultimately the adequacy of the underlying systems and related internal controls. The government's financial systems and internal controls are woefully inadequate, however. Even though agencies have spent billions of dollars to upgrade their financial systems, these efforts have met with limited success. Many federal financial systems are weak, outdated, and inefficient and cannot routinely produce relevant, timely, and accurate data on the results and costs of operations.

Chief Financial Officers Act of 1990

Since its passage 2 years ago, the Chief Financial Officers (CFO) Act of 1990 has set the foundation for effective implementation and for beginning the process of change. A mechanism for reform is now in place, which represents a major accomplishment of our work and our long-term commitment to restore integrity to the federal government's financial management operations. The act can achieve substantive change, but this is just the first step; reform will require strong leadership, new thinking, and sustained high-level support and oversight.

While much more needs to be done, agencies are beginning to recognize and fix their extensive financial systems deficiencies, to come to grips with financial personnel recruitment and retention problems, and to understand better the benefits to be gained through using new types of useful and relevant financial reports that are backed up by annual audits. We have helped agency managers and others become familiar with the CFO Act's principal features and understand better the actions needed to successfully implement the act. We have worked to foster adoption of appropriate financial reporting and accounting standards, to promote quality financial audits and audit methods, and to develop meaningful performance measures and cost systems. Also, we have issued The Chief Financial Officers Act: A Mandate for Federal Financial Management Reform (GAO/AFMD-12.19.4).

Other Financial Management Improvements

Our civil audits, over the past several years, also resulted in other significant improvement in federal financial management. We demonstrated, for example, through discussion and analysis of several agencies' financial operations, the type of information that will give the Congress and the President greater insight into, and understanding of, agencies' financial affairs and that should be addressed in agency reports and attested to by the independent auditor. We also conducted financial audits resulting in significant improvements in the quality of agency financial information and identified serious problems in agency financial operations.

We also facilitated fundamental change in the government's Financial Integrity Act program and strengthened implementation of the act. We developed a program that will enable the Office of Management and Budget (OMB) and the agencies to focus on high-risk areas and to provide leadership to redirect the government's program for addressing long-standing internal control problems.

Our repeated emphasis on the need for long-range financial management planning for the government resulted in OMB's issuing, in April 1992, its first 5-year federal financial management status report under the CFO Act. The plan outlines OMB's approach to implementing the act and provides its vision as to what constitutes good financial management.

Our recommendations that delinquent nontax debt owed to agencies be collected through the Internal Revenue Service refund offset led the Congress, in 1991, to establish this program through legislation; the program is expected to save the government billions of dollars.

Key Open Recommendations

Across government, effective financial management operations and information are hampered by financial systems that are incompatible; have been allowed to deteriorate; are out-of-date; and cannot meet managers' cost, performance measurement, and other financial information needs. Agencies face a great challenge in providing strong financial management, effective internal controls, and sound fiscal accountability, but the investment will pay for itself many times over in improved operations and useful information for decisionmaking.

Governmentwide Recommendations

We have continually pressed agencies and the administration to improve credit-management and debt-collection practices. Our report on OMB's nine-point credit management program recommended that the Congress amend the Debt Collection Act of 1982 to require agencies, where consistent with program legislation, to use provisions of the act that are now optional and other credit management techniques. We continue to consider strengthened legislation in the credit management area to be an extremely important element for improving the government's loan programs, with billions in savings possible. (GAO/AFMD-90-12, see p. 907.)

Agency-Specific Recommendations

Over the years, we have made many agency-specific recommendations to correct problems of fundamental accounting procedures, including serious internal control and accounting system weaknesses. The following recommendations deserve priority attention.

We recommended, in our report on the Farmers Home Administration's (FmHA) financial statements for 1989 and 1988, that FmHA take certain actions to correct (1) problems in the acquired property-tracking system and (2) internal control weaknesses related to the farm loan classification system's inability to project loan losses on FmHA's $22 billion direct farm loan portfolio. (GAO/AFMD-91-36, see p. 912.)

In our report on the financial statements of the Department of Veterans Affairs for fiscal years 1989 and 1988, we recommended certain actions to correct weaknesses in property and equipment accounts, automatic data processing, security controls, and the recovery of erroneous veterans' benefit payments. (GAO/AFMD-91-6, see p. 910.)

Our report on the Forest Service's financial statements for the fiscal year that ended September 30, 1988, included recommendations for (1) integrating all financial accounting and reporting systems with the Forest Service's general ledger, (2) improving accounting controls in its general ledger and subsidiary systems, and (3) modifying its cost accounting system to provide better information on its timber-harvesting activities. (GAO/AFMD-91-18, see p. 913.)

In our report on the serious problems that the Bureau of Indian Affairs was experiencing in accounting for and reconciling Indian trust fund moneys totaling more than $2 billion, we recommended that the Department of the Interior seek alternative ways to reconcile the accounts and develop a proposal for reaching a satisfactory resolution of the trust fund account balances with account holders. (GAO/AFMD-92-38, see p. 918.)

We recommended a number of actions that the Commissioner of Customs could take to improve accounting for and control over resources, including receivables and property, and to collect billions of dollars in duties and fees and additional millions of dollars in amounts owed to the agency. (GAO/AFMD-92-30, see p. 919.)

Further Actions Needed on Key Open Recommendations

Major improvements are needed to restore integrity to the federal government's financial management operations. Key elements of successful federal financial management reform are high-quality leadership, an effective CFO organizational structure, effective long-range planning, and preparation of meaningful and auditable financial statements. While agencies have made some progress in these areas, making substantive and lasting improvements is possible by taking prompt actions necessary to implement our recommendations and to meet the CFO Act's requirements.

Products With Open Recommendations: Civil Audits

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Bureau of Indian Affairs' Efforts to Reconcile and Audit the Indian Trust Funds

T-AFMD-91-2, 04/11/91 GAO Contact: Jeffrey C. Steinhoff, (202)275-9454

Background

GAO discussed the Bureau of Indian Affairs' (BIA) efforts to reconcile and audit the Indian trust funds. GAO noted that: (1) numerous audit reports have pointed out serious accounting and financial management problems and weak internal controls throughout BIA; (2) the lack of general ledger control over accounts, inaccurate data, the lack of accounting systems documentation, and inadequate management of the Indian trust funds caused numerous accounting errors; (3) the first phase of the BIA trust fund reconciliation and audit project would identify the correct account balances for over 500 tribal accounts and 17,000 individual Indian money trust accounts; and (4) BIA planned to use the first-phase results to develop plans for moving into a second phase that would cover the remaining 1,500 tribal and 283,000 individual Indian money accounts. GAO believes that: (1) legislation may be needed to provide appropriations for monies owed to account holders or relief for unrecoverable overpayments that go back many years; (2) BIA planned to implement the Department of the Interior's six-part plan to help it control fund accounting transactions, reconcile all account balances, and implement a new Interior-wide accounting system; and (3) BIA must ensure that it carries out its financial responsibilities efficiently and effectively by developing a comprehensive financial management plan for both its appropriated funds and trust fund operations.

Open Recommendations to Agencies

Recommendation: To ensure effective reconciliation, audit, and accounting for Indian trust funds, the Secretary of the Interior should direct the Assistant Secretary for Indian Affairs to develop plans and timetables for audit and certification of reconciled accounts.
Status: Action in process. In August 1991, BIA provided GAO with a draft request for proposals (RFP) for audit and certification of reconciled accounts. The RFP was incomplete in content and target dates were unrealistic. BIA will revise the draft RFP by late 1991. In January 1992, BIA began revising its approach to the reconciliation project. Depending on the approach selected, audit may not be necessary.

Recommendation: To ensure effective reconciliation, audit, and accounting for Indian trust funds, the Secretary of the Interior should direct the Assistant Secretary for Indian Affairs to develop policies and procedures to ensure that balances remain accurate once the accounts are reconciled.
Status: Action in process. BIA responded that its strategic plan will address the recommendation and that policies and procedures will be developed in conjunction with the reconciliation. However, no one has been assigned responsibility for developing policies and procedures or ensuring that reliable systems will be in place. BIA has not yet developed and implemented adequate policies and procedures for accurate accounting.

Recommendation: To address BIA long-term financial management problems, the Secretary of the Interior should direct the Department's Chief Financial Officer to ensure that BIA financial management improvement initiatives, including reorganization plans, tie into and support the Chief Financial Officers Act's (CFO) objectives.
Status: Action in process. BIA officials told GAO that they would take steps to implement the act. Implementation of the act is one of the elements of the BIA draft strategic financial management plan, which was expected to have been finalized in late 1992.

Cost Accounting: Department of Energy's Management of Contractor Pension and Health Benefit Costs

AFMD-90-13, 08/29/90 GAO Contact: Jeffrey C. Steinhoff, (202)275-9454

Background

Pursuant to a congressional request, GAO reviewed Department of Energy (DOE) policies and practices regarding the reimbursement of contractors for the costs of their employees' pension and retiree health plans.

Findings

GAO found that: (1) DOE allowed contractors to establish the amount of their contributions to employee plans, as long as the contributions fell within the minimum and maximum guidelines set by law; (2) a 1987 DOE study indicated that 20 contractors had pension assets of $2 billion, about $600 million above the value of the accrued benefits; (3) DOE lacked a formal funding policy regarding contractors' pension plans, and did not systematically determine the allocation of its resources to contractors' pension plans; (4) pension plans that are funded above plan liabilities could lead to such problems as distorted pension costs, program overcharges and undercharges, participant pressure for increased benefits, and the use of pension funds to finance health care costs; (5) DOE required contractors to have site-specific pension plans or to separate accounting for pensions from contractor employees and commercial employees; (6) DOE did not ensure that contractors followed its policy that employees who transfer between plans receive a payment from each plan; (7) DOE policy did not address all aspects of postcontract payments for pension plans; and (8) DOE financial audits of contractors' site-specific plans were limited and resulted in disclaimers of opinion, limiting DOE management oversight and control over pension plan assets.

Open Recommendations to Agencies

Recommendation: The Secretary of Energy should direct the Office of Industrial Relations to ensure that the revised DOE pension order includes a formal funding policy, encourages plan administrators to choose full-scope audits of site-specific pension plans, and addresses issues related to employee transfers and postcontract ad hoc cost-of-living adjustments.
Status: Action in process. DOE has proposed, but has not yet finalized, a revised pension order. GAO believes the proposed revised order will, if finalized without substantial change, successfully implement the recommendation.

Recommendation: The Secretary of Energy should direct the Office of Industrial Relations to develop additional policies and procedures on settling postcontract retiree health benefits that set forth the criteria for deciding at contract expiration which approach—lump-sum settlement, continued pay-as-you-go reimbursement, or transfer of employees to the successor contractor—should be used.
Status: Action in process. The policy on post-contract retiree health benefits is still in the drafting stage.

Credit Management: Deteriorating Credit Picture Emphasizes Importance of OMB's Nine-Point Program

AFMD-90-12, 04/16/90 GAO Contact: Jeffrey C. Steinhoff, (202)275-9454

Background

Pursuant to a congressional request, GAO provided information on five federal agencies': (1) changes in loans receivable data between fiscal years 1985 and 1988; and (2) activities to implement the Office of Management and Budget's (OMB) nine-point credit management program.

Findings

GAO found that, over the past several years, federal agencies have made progress in certain credit management

areas, such as screening loan applicants, servicing loan accounts, and implementing debt collection procedures, but credit management programs have continued to deteriorate because agencies failed to: (1) check whether loan applicants were delinquent in paying taxes; (2) adequately monitor private lenders whose loans were guaranteed; (3) fully utilize private collection firms in the collection process; and (4) follow appropriate write-off procedures or report close-out accounts to the Internal Revenue Service (IRS) as income to the debtor. GAO also found that: (1) guaranteed loans increased 34 percent and defaulted guarantees increased 84 percent during fiscal year 1988; and (2) the Farmers Home Administration (FmHA) and Small Business Administration (SBA) understated loan delinquencies by about $9.5 billion and $200 million, respectively, because they did not report the entire amount of loans due over 180 days.

Open Recommendations to Congress

Recommendation: Because of the magnitude of the government's credit management problems, Congress should amend the Debt Collection Act to require agencies, where consistent with program legislation, to: (1) contract for debt collection services; (2) offset salaries of government employees who owe delinquent debts; (3) report information about an individual's delinquent debts to credit reporting agencies; (4) use administrative offset to recover delinquent debts; (5) prescreen loan applicants to determine credit worthiness, ability to repay, and if they owe delinquent debts to the federal government, including IRS; (6) deny credit to applicants who owe delinquent debt to the federal government; (7) refer all appropriate debts to IRS for the purpose of offsetting delinquent debtor's tax refunds; and (8) report closed out debts to IRS as income to the debtor. When enacting new credit programs or when reauthorizing existing programs, Congress should specify the applicability of those techniques.
Status: Action not yet initiated.

Recommendation: Congress should legislatively direct the Secretaries of Housing and Urban Development and Veterans Affairs and the Administrators, FmHA and SBA, in coordination with IRS, to test the use of consent forms for obtaining and using tax information in the loan-making process. The affected agencies could designate selected programs, including those with guaranteed loans, for participation in the test.
Status: Action not yet initiated.

Recommendation: Congress should require IRS to disclose address information to agencies pursuing debt collection activities under authorities in addition to the Federal Claims Collection Act.
Status: Action not yet initiated.

Congressional Action: Congress has not yet taken any action; however, the House Committee on Government Operations and the Senate Committee on Governmental Affairs are considering legislation dealing with the Debt Collection Act.

Open Recommendations to Agencies

Recommendation: To improve loan origination procedures, the Director, OMB, and the Secretary of the Treasury, in conjunction with IRS and affected agencies, should resolve impediments to prescreening loan applicants against delinquent tax accounts.
Addressee: Office of Management and Budget
Status: Action in process. OMB, Treasury, and IRS have been working with Education, SBA, and HUD to develop a test program for matching selected loans against IRS files. IRS completed the file matching. On the basis of results of the test program, OMB wants agencies to prescreen for IRS debt. This matter will be discussed with the IRS Commissioner in late 1992.
Addressee: Department of the Treasury
Status: Action in process. OMB, Treasury, and IRS have been working with Education, SBA, and HUD to develop a test program for matching selected loans against IRS files. IRS completed the file matching. On the basis of results of the test program, OMB wants agencies to prescreen for IRS debt. This matter will be discussed with the IRS Commissioner in late 1992.

Recommendation: The Secretary of Education and the Administrator, FmHA, should require program managers or private lenders to modify loan applications to include an applicant's certification that he or she is not delinquent on federal debt.
Addressee: Department of Education
Status: Action in process. Education is revising a regulation to address this recommendation. Proposed rule changes are to be published in late 1992.
Addressee: Farmers Home Administration
Status: Action in process. FmHA plans to revise the single-family housing application and consider the issue for guaranteed loans. Publication of the revised form is pending.

Recommendation: The Secretary of Veterans Affairs (VA), (for the VA Loan Guaranty Program), and the Administrator, FmHA (for FmHA rural housing programs), should require program managers to deny credit to any loan applicant found to be delinquent on a federal debt, until the debt is satisfactorily resolved.

Addressee: Farmers Home Administration
Status: Action in process. FmHA has drafted but has not yet published proposed regulations that state a delinquency on a federal debt can be grounds for denying an applicant FmHA assistance.

Recommendation: The Secretaries of Education and Housing and Urban Development should require that program managers and private lenders modify loan applications to include a signed borrower's certification that the borrower has been advised of and understands the government's debt collection practices.
Addressee: Department of Education
Status: Action in process. Education is revising its regulations to require full notification of collection practices. The proposed regulations were published on November 20, 1990. Final regulations are to be published in May 1992.

Recommendation: To improve servicing activities, the Administrator, FmHA, should address the feasibility of consolidating servicing and collection activities into regional centers. This should be part of the FmHA planned review of its county office organizational structure.
Status: Action in process. FmHA cancelled a pilot project that would provide a centralized servicing unit for single-family housing accounts. FmHA has decided to centralize activities and obtain a contractor to review servicing issues. The contractor is to provide options for centralizing servicing. The study was to be completed by late 1992.

Recommendation: The Secretary of Veterans Affairs should require program managers to develop and use formal lender agreements that include specific lender requirements and penalties for not achieving those requirements.
Status: Action in process. VA will begin using lender agreements but has not yet set a target date for the development of these agreements.

Recommendation: To improve debt collection and appropriately write off uncollectible accounts, the Administrator, FmHA, should require program managers to report eligible delinquent Rural Housing accounts to credit bureaus as soon as practicable.
Status: Action in process. Estimated completion date: 02/93. FmHA is performing the computer systems development work necessary to implement this recommendation. February 1993 is the projected implementation date.

Recommendation: To improve debt collection and appropriately write off uncollectible accounts, the Secretaries of Education, Housing and Urban Development, and Veterans Affairs, and the Administrators, SBA and FmHA (for its Rural Housing loans), should assess interest, penalties, and administrative costs on delinquent debts, pursuant to the Debt Collection Act or other applicable statutes.
Addressee: Farmers Home Administration
Status: Action in process. FmHA is developing computer systems that would allow it to assess fees for returned checks and for the administrative costs of the IRS offset program. However, the project has been held up because of higher priority automation requirements.
Addressee: Department of Veterans Affairs
Status: Action in process. VA is in the process of implementing computer software changes so that interest and administrative costs can be charged on delinquent loan guaranty debts in October 1994.
Addressee: Department of Housing and Urban Development
Status: Action in process. HUD is in the process of amending regulations to charge such assessments in the Title I program. A proposed rule was published on January 29, 1991. The final rule has been delayed pending a GAO ruling on the proper methods of calculating initial debt owed and assessing interest on that debt.
Addressee: Small Business Administration
Status: Action in process. The revised promissory note and proposed regulations were to be published in late 1992.

Financial Audit: Department of Veterans Affairs Financial Statements for Fiscal Years 1989 and 1988

AFMD-91-6, 11/14/90 GAO Contact: Jeffrey C. Steinhoff, (202)275-9454

Background

GAO reviewed the Department of Veterans Affairs' (VA): (1) consolidated financial statements for the fiscal years ended September 30, 1989 and 1988; (2) financial operations and appropriation activity; and (3) self-assessment of internal controls.

Findings

GAO found that, except for property and equipment, the consolidated financial statements presented fairly the financial position of VA as of September 30, 1989 and 1988. GAO qualified its opinion due to missing or undocumented values of VA assets and inconsistent adherence to capitalization and depreciation policies by VA field personnel. GAO also found that: (1) VA net operating costs decreased slightly from 1988 to 1989; (2) VA health care and veterans' benefits costs remained steady but could change in the future; (3) veterans' housing credit assistance would require substantial future appropriations; (4) the veterans' life insurance program was secure; (5) VA general administrative costs did not grow significantly; (6) VA had serious credit management problems; (7) Congress and VA management needed greater assurance that unused and unliquidated appropriations were properly accounted for; (8) automatic data processing (ADP) software maintenance and data integrity control weaknesses continued at all three VA data processing centers; (9) internal controls were ineffective in preventing and recovering erroneous benefit payments on behalf of deceased recipients; and (10) VA major accounting systems failed to conform with accounting principles and standards for ADP, property management, personnel and organizational management, program management, and accounting and financial management systems.

Open Recommendations to Agencies

Recommendation: The Secretary of Veterans Affairs should direct the Assistant Secretary for Finance and Planning to revise existing internal control and accounting policies and procedures for VA property, equipment, and related depreciation to meet the requirements of generally accepted accounting principles.
Status: Action in process. Estimated completion date: 09/95. VA Circular 00-91-2 was issued on February 25, 1991, requiring that all VA real property costing $5,000 or more be capitalized in accordance with Title II. VA plans to implement personal property policies and procedures in FY 1993/1994 with the installation of the Integrated Supply Management System (ISMS).

Recommendation: The Secretary of Veterans Affairs should direct the Assistant Secretaries for Finance and Planning and for Acquisition and Facilities to jointly establish policies and procedures to remove all equipment items from the equipment system data base that do not meet the VA capitalization threshold.
Status: Action in process. Estimated completion date: 09/95. Personal property capitalization policies and procedures are being prepared for installation with ISMS in 1993/1994.

Recommendation: The Secretary of Veterans Affairs should direct the Assistant Secretaries for Finance and Planning and for Acquisition and Facilities to jointly establish policies and procedures to distinguish the capitalized equipment from noncapitalized equipment, for accounting purposes.
Status: Action in process. Estimated completion date: 09/95. ISMS, scheduled for implementation in May 1992, is being designed with procedures to distinguish capitalized from noncapitalized equipment, for accounting purposes.

Recommendation: The Secretary of Veterans Affairs should direct the Assistant Secretaries for Finance and Planning and for Acquisition and Facilities to jointly establish policies and procedures to reconcile, and make necessary adjustments for, the capitalized equipment component of the equipment property system, to agree with the general ledger control account balance.
Status: Action in process. Estimated completion date: 09/95. ISMS, scheduled for implementation in May 1992, is being designed with procedures to reconcile and make necessary adjustments for the capitalized equipment component of the equipment property system to agree with the general ledger control account balance. The problem will not be completely resolved until the VA new financial management system is fully implemented in fiscal year (FY) 1993.

Recommendation: The Secretary of Veterans Affairs should direct the Assistant Secretaries for Finance and Planning and for Acquisition and Facilities to jointly establish policies and procedures to determine an appropriate method for maintaining the general control account and the subsidiary system in balance.
Status: Action in process. Estimated completion date: 09/95. ISMS, scheduled for implementation in May 1992, is being designed with procedures to ensure that the general control account and the subsidiary system remain in balance. The problem will not be completely resolved until the VA new financial management system is fully implemented in FY 1993.

Recommendation: The Secretary of Veterans Affairs should direct the Assistant Secretary for Information Resources Management and the Chief Benefits Director to jointly revise existing ADP internal control policy and procedures to ensure that each of the three VA data processing centers provides for a documented and operationally tested contingency plan.
Status: Action in process. Estimated completion date: 09/93. VA realigned its data processing centers as follows: Hines and Philadelphia to Veterans Benefits, and Austin to the Office of Finance and IRM. Veterans Benefits has begun development of contingency plans, and the Austin center has awarded a contract to establish a backup site and is scheduled to begin testing in September and October 1992.

Financial Audit: EPA's Financial Statements for Fiscal Years 1988 and 1987

AFMD-90-20, 03/16/90 GAO Contact: Jeffrey C. Steinhoff, (202)275-9454

Background

Pursuant to a legislative requirement, GAO examined the Environmental Protection Agency's (EPA) consolidated financial statements for the years ended September 30, 1988 and 1987, focusing on: (1) EPA internal accounting controls; (2) EPA compliance with laws and regulations; and (3) the Superfund program's financial condition.

Findings

GAO found that: (1) EPA estimated a $30-billion cleanup cost for approximately 1,200 hazardous waste sites, but it may have underestimated the cost; (2) as of September 30, 1988, EPA had identified over 30,000 waste sites and had completed preliminary assessments at over 26,000 sites and inspections at over 9,000 sites; (3) at the end of 1988, EPA had started cleanup work at 201 of the 1,200 sites, and had completed work at 27 sites; (4) the new EPA reporting system did not provide satisfactory accounting information; and (5) EPA did not timely reconcile its general ledger and external reports. GAO also found that: (1) EPA did not correct previously reported property management internal control problems; (2) the EPA subsidiary accounting system for property and related internal controls did not adequately account for or maintain control over those assets; and (3) the property management system did not reasonably safeguard EPA assets or provide the appropriate information in financial statements. GAO also found that EPA complied with the provisions of laws and regulations that could have a material effect on its consolidated financial statements.

Open Recommendations to Agencies

Recommendation: To improve EPA accounting for and control over all property assets, the Administrator, EPA, should ensure that the new accounting system and the property control system contain a common data element or interface to permit the reconciliation of accounting and property systems data.
Status: Action in process. Estimated completion date: 10/93. As part of a systems improvement effort, EPA is working on improved communications between its accounting and administrative systems. This includes plans for an interface between its accounting and property systems to enhance the reconciliation of accounting and property records. The scheduled completion date is October 1993.

Financial Audit: Farmers Home Administration's Financial Statements for 1988 and 1987

AFMD-90-37, 01/25/90 GAO Contact: Jeffrey C. Steinhoff, (202)275-9454

Background

GAO examined the Farmers Home Administration's (FmHA) consolidated statements of its financial position as of September 30, 1988 and 1987, and the related statements of operations and cash flows for the fiscal years then ended.

Findings

GAO found that: (1) the statements presented fairly the FmHA financial position as of September 30, 1988 and 1987, and the related statements of operations and cash flows for the years then ended, in conformity with generally accepted accounting principles; (2) although FmHA implemented the Acquired Property Tracking System (APTS) in response to internal accounting deficiencies, the system did not conform to federal agency policies and procedures; (3) FmHA had not completed system modifications which would allow it to properly record acquired property or integrated APTS data with the related general ledger control accounts; (4) APTS contained inaccurate and incomplete information from FmHA field offices, since the software did not include parameter checks to detect unreasonable property values; (5) FmHA field supervisors did not establish market values for collateral in order to project loan losses; and (6) FmHA did not have an appropriate methodology for determining the necessary property holding and disposition costs to ensure reasonable loan loss estimates and acquired property balances.

Open Recommendations to Agencies

Recommendation: The Secretary of Agriculture should direct the Administrator, FmHA, to ensure that field office supervisors use market values of collateral as close to the end of the fiscal year as practicable to estimate loan losses in the loan classification system.

Status: Action in process. A memo was sent to FmHA county offices on September 7, 1990, requiring review of all loan collateral. Systems modifications for single-family housing programs were implemented on November 2, 1991. Farm programs software is under development with user test criteria nearing completion.

Financial Audit: Farmers Home Administration's Financial Statements for 1989 and 1988

AFMD-91-36, 05/06/91 GAO Contact: Jeffrey C. Steinhoff, (202)275-9454

Background

GAO examined the Farmers Home Administration's (FmHA): (1) consolidated financial statements as of September 30, 1989 and 1988; (2) internal accounting control structure; (3) compliance with laws and regulations; and (4) operating results for the fiscal year (FY) then ended.

Findings

GAO found that: (1) FmHA used inaccurate accounting records to support its reported amount of acquired property and did not properly reconcile reports produced by the Acquired Property Tracking System with its field offices' detailed acquired property files; (2) FmHA complied with laws and regulations for FY 1989; and (3) the new FmHA farm loan system lacked sufficient internal controls and was unable to project loan losses. In addition, GAO found that FmHA financial operations for FY 1987 through FY 1989 showed that: (1) FmHA consistently operated at a loss, since it paid higher interest than it received from borrowers and many borrowers did not repay loans; (2) FmHA total loan portfolio book value

decreased from $60.9 billion in FY 1987 to $54.5 billion in FY 1989; (3) emergency farm loans represented a high delinquency and default risk; (4) nonfarm loans totalled $32 billion as of September 30, 1989, and continued to represent 59 percent of total outstanding FmHA loans; and (5) FmHA loan guarantees increased to $4.5 billion. GAO also noted that it: (1) and the Office of Management and Budget identified FmHA as a high-risk area within the federal government; and (2) was conducting detailed reviews to determine the nature and extent of problems associated with FmHA systems and programs.

Open Recommendations to Agencies

Recommendation: The Secretary of Agriculture should direct the Administrator, FmHA, to implement internal controls to detect and correct data entry errors in the farm loan classification system.
Status: Action in process. Software to improve the farm loan system is under development, with the functional design complete and user test criteria nearing completion. The estimated date for completing this effort was late 1992.

Financial Audit: Forest Service's Financial Statements for Fiscal Year 1988

AFMD-91-18, 03/18/91 GAO Contact: Jeffrey C. Steinhoff, (202)275-9454

Background

GAO examined the Forest Service's financial statements for the fiscal year ended September 30, 1988.

Findings

GAO found that: (1) the central accounting system did not integrate all separate accounting and reporting systems; (2) internal control policies and procedures within individual accounting and reporting systems failed to ensure that financial information was reliable and in compliance with prescribed accounting principles; (3) the general ledger was unable to produce accurate and timely financial reports, since the Service failed to integrate it with its accounting and reporting systems; (4) the Timber Sale Program Information Reporting System (TSPIRS) was not in accordance with generally accepted accounting principles; (5) the Service violated the Anti-Deficiency Act by overobligating the National Forest System's funds and the Job Corps account's allotment; and (6) except as noted, the financial statements presented fairly the Service's financial position, and the results of its operations, in conformity with generally accepted accounting principals applied on a consistent basis.

Open Recommendations to Agencies

Recommendation: The Secretary of Agriculture should direct the Chief, Forest Service, to integrate all financial accounting and reporting systems with the Forest Service's general ledger so that all accounts are part of the general ledger system. This should include the capability of automatically updating all integrated systems when a transaction is processed.
Status: Action in process. Estimated completion date: 09/96. The Forest Service is participating in development of an administrative integrated management system (AIMS) to provide a fully integrated financial system, as recommended by GAO. Automated tracking of the work process is complete, fund allocation is in process, and complete system implementation is targeted for September 1996.

Recommendation: The Secretary of Agriculture should direct the Chief, Forest Service, to reconcile data in the general ledger with all subsidiary systems.
Status: Action in process. Estimated completion date: 09/96. The new system under development will place all subsidiary systems into a single, integrated relational data base system, which will update the general ledger automatically, thus eliminating the need for reconciliation. Approval is pending for a full-time-equivalent position to ensure current reconciliations.

Recommendation: The Secretary of Agriculture should direct the Chief, Forest Service, to ensure that field unit staff: (1) promptly update the fixed asset subsidiary ledger system; (2) review and reconcile field unit ledgers with central accounting records; and (3) periodically inventory equipment.

Status: Action in process. The Forest Service is taking steps to update the fixed asset system, reconcile balances, and update property reports before converting data to the new system under development. Field offices will be directed to conduct physical inventories and update subsidiary records after completion of a data needs study.

Recommendation: The Secretary of Agriculture should direct the Chief, Forest Service, to modify TSPIRS to incorporate procedures to: (1) better match costs and volume of timber harvested; (2) improve the capitalization and depreciation of the cost of roads and related structures; and (3) periodically review growth pool balances and the amortization formula to determine how realistically they account for conditions in the forests.

Status: Action in process. All TSPIRS modifications have been made to match costs with timber harvested, capitalize and depreciate roads, and better estimate harvestable timber inventory. A draft policy on catastrophic losses is out for comment.

Financial Audit: VA Housing Credit Assistance Program Financial Statements for Fiscal Years 1989 and 1988

AFMD-92-2, 10/24/91 GAO Contact: Jeffrey C. Steinhoff, (202)275-9454

Background

Pursuant to a congressional request, GAO reviewed the Department of Veterans Affairs' (VA) housing assistance program financial statements for the fiscal years ended September 30, 1989 and 1988.

Findings

GAO found that: (1) the VA housing assistance program financial statements presented fairly the financial position of the program as of September 30, 1989 and 1988, and the results of its operations for the years then ended; (2) VA housing assistance program operations for fiscal year (FY) 1989 reported a net operating income of $200 million, as compared to a $1.8-billion loss the preceding year; (3) the program's success was attributable to a decline in guaranteed home loan foreclosures and a refinement in the way VA estimates its liability for losses on loans currently guaranteed; (4) as of September 30, 1989, the value of estimated liability for accrued loan losses payable in the future was $2.7 billion, but most of the actual loan loss payments will be made over the next 5 years and could amount to $3.6 billion; (5) other factors that could affect the VA housing assistance program's financial position include the method chosen to resolve the program's $1.7-billion liability for borrowings from the Department of the Treasury, the elimination, in 1990, of most loan origination fees as a source of revenue for the Loan Guaranty Revolving Fund, and VA response to prior GAO recommendations; and (6) although federal accounting requirements call for reconciliations to ensure the accuracy of the data included in accounting systems and the reliability of financial reports, VA did not reconcile discrepancies in financial data included in various systems that support the housing assistance program.

Open Recommendations to Agencies

Recommendation: The Secretary of Veterans Affairs should resubmit proposed legislation in future VA budget submissions seeking a waiver of the Direct Loan Revolving Fund's $1.7-billion liability for appropriations advanced by the Department of the Treasury.

Status: Action not yet initiated.

Financial Audit: Veterans Administration's Financial Statements for Fiscal Year 1986

AFMD-87-38, 07/29/87 GAO Contact: Jeffrey C. Steinhoff, (202)275-9454

Background

GAO examined the Veterans Administration's (VA) consolidated financial statements for fiscal year (FY) 1986, and reviewed VA internal controls and compliance with federal laws and regulations.

Findings

GAO found that: (1) it could not establish the book value of VA assets, including land, buildings, and equipment that VA acquired over periods dating back to 1930; (2) had VA calculated its insurance reserve balance under generally accepted accounting principles, its balance of $11.2 billion would have decreased by between $4 billion and $5.7 billion; (3) VA did not always properly bill patients who were not entitled to free care, and its records showed about $20.2 million in receivables for ineligible-patient care; (4) VA failed to comply with the Prompt Payment Act and the Veterans' Rehabilitation and Education Amendments of 1980, and may not have complied with the Debt Collection Act of 1982; and (5) except as noted, the VA financial statements presented fairly the VA financial position as of September 30, 1986, in accordance with generally accepted accounting principles applied on a consistent basis.

Open Recommendations to Agencies

Recommendation: The Administrator of Veterans Affairs should conduct a review of delinquent VA debts and, accordingly, either assess the proper amount of interest and administrative costs, as required by law, or execute waivers if there are appropriate reasons for doing so.

Status: Action taken not fully responsive. VA is implementing software changes so that these costs can be charged on delinquent loan guaranty debts in FY 1994. VA was pursuing legislation precluding the charging of such costs on delinquent compensation and pension debts, but was delayed by the Office of Management and Budget. On July 8, 1992, VA decided not to charge these costs on compensation- and pension-related items.

Financial Audit: Veterans Administration's Financial Statements for Fiscal Years 1987 and 1986

AFMD-89-23, 11/30/88 GAO Contact: Jeffrey C. Steinhoff, (202)275-9454

Background

GAO reviewed the Veterans Administration's (VA): (1) consolidated financial statements for the fiscal years ended September 30, 1987 and 1986; (2) internal accounting controls; and (3) compliance with laws and regulations.

Findings

GAO found that, except for two qualifications, the consolidated financial statements presented fairly: (1) the financial position of VA on September 30, 1987 and 1986; and (2) the results of VA operations, the changes in its financial position, and the budget reconciliation for fiscal year (FY) 1987. GAO qualified its opinion due to: (1) its inability to perform necessary auditing procedures to substantiate the asset and related expense accounts, due to unavailable documentation and inaccurate account balances; and (2) a $3-billion overstatement in life insurance reserves due to VA use of statutory assumptions, rather than more realistic assumptions. GAO also found: (1) that the VA manual property accounting system was inefficient; and (2) automatic data processing (ADP) internal control

weaknesses at all three VA data processing centers. In addition, GAO found that VA violated laws and regulations by failing to charge: (1) interest and administrative costs on certain debts that compensation and pension programs generated; or (2) the correct interest rate on its loan guaranty accounts receivable. GAO found that: (1) VA stated that it could not charge the correct rate until 1991 when it would complete necessary computer software reprogramming; and (2) the VA cash vendor invoice payment procedures did not fully comply with regulations.

Open Recommendations to Agencies

Recommendation: The Administrator of Veterans Affairs should direct the Office of Information Systems and Telecommunications and the Department of Veterans Benefits to improve the ADP centers. These corrective actions should include: (1) implementing effective manual or automated documented reviews of software program code changes for sensitive applications; and (2) incorporating software maintenance and data integrity controls, such as establishing independent audit test files at the Austin Data Processing Center.
Status: Action in process. Estimated completion date: 09/93. VA has initiated a task force on software quality assurance procedures to define and implement improvements to the software development life cycle.

Recommendation: The Administrator of Veterans Affairs should require the Director of the Department of Veterans Benefits to determine an effective and appropriate method of resolving the issue of charging interest on accounts receivable relating to the compensation and pension benefit overpayments as required by the 1980 amendments to the Veterans' Rehabilitation and Education Act. At least two potential alternatives include: (1) issuing waivers as authorized by 38 U.S.C. 3102 for cases where charging interest and administrative costs is deemed to be against equity and good conscience; or (2) obtaining the legislative approval to exempt compensation and pension receivables from interest and administrative costs charges.
Status: Action taken not fully responsive. VA was pursuing legislation precluding the charging of such costs on delinquent compensation and pension debts, but this action was delayed by OMB pending a cost-benefit analysis. On July 8, 1992, the Deputy Secretary decided not to charge interest and administrative costs on compensation- and pension-related items. This decision does not appear to be consistent with the law or the analysis.

Financial Audit: Veterans Administration's Financial Statements for Fiscal Years 1988 and 1987

AFMD-89-69, 09/15/89 GAO Contact: Jeffrey C. Steinhoff, (202)275-9454

Background

GAO examined the Veterans Administration's (VA) consolidated financial statements for the fiscal years ended September 30, 1988 and 1987, and the related consolidated statements of operations and changes in financial position and reconciliation to budget for the fiscal years then ended.

Findings

GAO found that the consolidated financial statements presented fairly the financial position of VA as of September 30, 1988 and 1987, the results of its operations, and the changes in its financial position and reconciliation to budget for the fiscal years then ended, in conformity with generally accepted accounting principles. GAO qualified its opinion, since: (1) VA did not have the documents supporting the original cost of land, buildings, and equipment that it acquired over periods dating back to its establishment in 1930; (2) although VA made significant improvements in transferring project costs from work-in-process to completed facilities, it still kept manual accounting records for land and buildings, which had errors in recorded values; (3) the financial statements reflected statutorily calculated life insurance reserves, rather than reserves calculated in accordance with generally accepted accounting principles; and (4) the VA housing credit program experienced financial problems that may require assistance beyond that identified in its current appropriation request.

Open Recommendations to Agencies

Recommendation: The Secretary of Veterans Affairs should direct the Controller to determine an appropriate method for achieving consistent implementation of the federal capitalization and depreciation accounting principles and policies. One possible approach would be to provide assistance and training on this matter to field station accountants during normal field station reviews.
Status: Action in process. Estimated completion date: 09/93. VA revised its capitalization policies and procedures in February 1991 and plans to include in its new Financial Management System a fixed asset module for standardizing real property recordkeeping, thus ensuring consistent implementation of the federal capitalization and depreciation accounting principles and policies. VA plans to implement the new system in fiscal year 1993.

Financial Management: Additional Actions Needed to Improve Federal Financial Management Systems

AFMD-90-14, 04/27/90 GAO Contact: Jeffrey C. Steinhoff, (202)275-9454

Background

GAO reviewed efforts by the Office of Management and Budget (OMB) and the Department of the Treasury to improve the federal government's financial management operations.

Findings

GAO found that: (1) due to the lack of a governmentwide financial management plan to help guide and control their efforts, agencies struggled in developing financial systems; (2) in April 1989, OMB began developing a governmentwide financial management improvement plan; (3) the Financial Management Service's (FMS) Federal Agency Financial Systems Program helped in furthering governmentwide improvements in financial management systems, but the program still needed improvements; (4) program officials believed that insufficient resources hindered their efforts to accomplish their objectives; (5) 2 years after the program's establishment, there were only eight program staff regulating the entire federal government; (6) FMS did not develop a comprehensive strategy defining program objectives; (7) Treasury's plans did not rank program objectives or identify milestones for accomplishing them; and (8) a comprehensive strategy would provide agencies with direction and focus and would be an integral part of an OMB long-range financial management plan.

Open Recommendations to Agencies

Recommendation: The Director, OMB, should direct the Chief Financial Officer (CFO) Council to develop and implement a long-range, governmentwide financial management improvement plan and ensure that the plan includes reasonable estimates of the costs and resources needed to implement the plan.
Status: Action in process. The Chief Financial Officers Act required OMB to submit to Congress a financial management status report and a governmentwide financial management plan by February 1992. One objective of the plan was to estimate the costs of implementation and identify personnel needs and resources. The plan states that implementation costs will not be fully known until agencies develop individual plans.

Recommendation: The Director, OMB, and the Secretary of the Treasury, together, should clarify the role of the FMS Federal Agency Financial Systems Program. The Director, OMB, should then ensure that FMS is provided sufficient resources to effectively fulfill the program's role.
Addressee: Department of the Treasury
Status: Action in process. OMB has worked with FMS to address the role of the Federal Agency Financial Systems Program, and will ensure sufficient resources are made available. OMB has added a senior systems manager to its staff and significantly upgraded its ability to implement system reviews. GAO will continue to monitor.

Financial Management: BIA Has Made Limited Progress in Reconciling Trust Accounts and Developing a Strategic Plan

AFMD-92-38, 06/18/92 GAO Contact: Jeffrey C. Steinhoff, (202)275-9454

Background

Pursuant to a congressional request, GAO evaluated the Bureau of Indian Affairs' (BIA) efforts to reconcile and audit the Indian trust fund accounts and develop a strategic financial management plan to remedy its long-standing trust fund financial management problems.

Findings

GAO found that: (1) in May 1991, BIA awarded a contract for reconciliation of the Indian trust fund accounts, which involves reconstructing trust account transactions so that account holders are provided the most accurate accounting information possible; (2) BIA and its contractor have since evaluated what the reconciliation effort would entail and have concluded that full reconciliation is neither possible nor cost-effective because of missing records, poor documentation, and the volume of data to review; (3) the projected cost of the reconciliation effort is substantial, and in some cases the cost of reconciling accounts exceeds their value; (4) BIA must address the root cause of its long-standing problems in its trust fund accounting systems, or it will continue to have unreconciled accounts; (5) Congress has directed BIA to develop a plan to improve trust fund financial management, including a method to keep accounts accurate in the future; and (6) although BIA has devised several short-term plans, it has not yet devised a comprehensive plan, which is a critical first step in improving its financial management operations.

Open Recommendations to Agencies

Recommendation: The Secretary of the Interior should direct the Assistant Secretary for Indian Affairs to seek alternatives to the current reconciliation project and develop a proposal for reaching a satisfactory resolution of the trust fund account balances with account holders. In developing this proposal, the Assistant Secretary for Indian Affairs should consider: (1) limiting contractor reconstruction efforts for tribal trust fund accounts to periods for which adequate records are available; (2) accepting audited balances from tribes; (3) negotiating agreements with individual Indians on balances reported on their account statements; or (4) requesting legislated settlements on all or selected accounts, based on the results of the other alternatives.
Status: Action in process. To implement this four-part recommendation, BIA plans to: (1) alter its reconciliation contract to limit reconstruction efforts to only tribal accounts; (2) explore using audited balances from tribes; (3) initiate a work group to explore the option of negotiated settlements; and (4) explore legislative settlements after all other options are exhausted.

Recommendation: The Secretary of the Interior should direct the Assistant Secretary for Indian Affairs to assess the mission of the Office of Trust Funds Management and conduct a comprehensive review of the entire trust fund operation, including those trust-related activities outside the control and responsibility of the Office of Trust Funds Management, to determine how and by whom Indian trust funds can best be managed.
Status: Action in process. BIA has drafted a comprehensive strategic plan for Indian trust fund management that addresses this recommendation. This plan was to be issued by October 1992. While issuance of this plan is a necessary first step in addressing long-standing BIA trust fund problems, successful implementation is the key to lasting improvement. Thus, issuing the plan does not fully satisfy the recommendations' intent.

Recommendation: The Secretary of the Interior should direct the Assistant Secretary for Indian Affairs to prepare an organization and staffing analysis to determine appropriate roles, responsibilities, authorities, training, and supervisory needs as a basis for sound trust fund management.
Status: Action in process. The BIA response to this recommendation is covered under its plans to draft and implement a comprehensive strategic plan for Indian trust funds management.

Recommendation: The Secretary of the Interior should direct the Assistant Secretary for Indian Affairs to review current systems as a basis for determining whether systems

modifications will most efficiently bring about needed improvements or whether alternatives should be considered, including cross-servicing arrangements, contracting for ADP services, or new systems design and development.
Status: Action in process. The BIA response to this recommendation is covered under its plans to draft and implement a comprehensive strategic plan for Indian trust funds management.

Financial Management: Customs Needs to Establish Adequate Accountability and Control Over Its Resources

AFMD-92-30, 08/25/92 GAO Contact: Donald R. Wurtz, (202)275-9449

Background

GAO reviewed the Customs Service's financial management, focusing on: (1) whether Customs' financial management systems and operations adequately control resources and accurately report financial management information; (2) Customs' efforts to identify duties and fees owned; (3) Customs' efforts to collect delinquent accounts receivable; (4) Customs' actions to improve its financial systems; and (5) Customs' efforts to implement the Chief Financial Officers Act.

Findings

GAO found that: (1) Customs' accounting and internal control systems do not provide complete and accurate financial information, its financial reports do not accurately reflect its financial position, and its financial management personnel are inadequately trained; (2) Customs' accounting and internal control systems do not fully account for its property and accounts receivable; (3) Customs may have failed to collect some duties and fees owed due to limited internal controls and deficient policies and procedures; (4) Customs' collection efforts on delinquent accounts receivable have such serious problems as system design deficiencies, noncompliance with debt collection policies and procedures, and legal limitations; (5) Customs has taken action to improve its debt collection by setting up a task force on accounts receivable over a year old, and by establishing financial advisor positions in some of its larger districts; (6) Customs has attempted to modernize and improve its accounting operations and fix its accounting system problems through two systems development efforts, one of which was unsuccessful, while the other shows promise; (7) Customs is not coordinating its financial systems improvements with its debt collection enhancements, which may render these two systems incompatible; (8) Customs has an effective chief financial officer structure in place and is actively addressing issues mandated by law, but additional steps are necessary to fully implement legislative requirements; and (9) Customs may not be able to consolidate all of its financial management operations under its chief financial officer because of its multifaceted mission.

Open Recommendations to Congress

Recommendation: Congress may wish to consider enacting legislation to allow Customs to use private collection agencies. This could be accomplished by: (1) enacting legislation similar to the provision contained in section 269 of H.R. 5100; or (2) amending the Debt Collection Act of 1982 to eliminate the prohibition on the use of private collection agencies to recover debts arising under tariff laws.
Status: Action not yet initiated.

Recommendation: Congress may wish to consider enacting legislation to allow Customs to use administrative offsets.
Status: Action not yet initiated.

Open Recommendations to Agencies

Recommendation: The Commissioner of Customs should direct the Chief Financial Officer to record the accounts receivable balance for fines and penalties in the general ledger and on financial reports at the full amount assessed, and establish an allowance for doubtful accounts that: (1) reduces the accounts receivable to the net realizable value; and (2) is determined by including an adjustment based on Customs' historical experience with the mitigation process and an evaluation of the debtor's ability to pay.
Status: Action not yet initiated.

Recommendation: The Commissioner of Customs should direct the Chief Financial Officer to develop and implement an integrated accounts receivable system to record and control all amounts (duties, fees, fines, and

penalties) from the time they are owed until they are collected or determined to be uncollectible.
Status: Action not yet initiated.

Recommendation: The Commissioner of Customs should direct the Chief Financial Officer to account for and control property by: (1) monitoring the central data entry process to ensure accurate recording of acquisitions; (2) training local property officers on the property system to ensure proper recording of receipts, transfers, and disposals; (3) developing procedures to clearly identify property that should be capitalized or expensed; and (4) developing procedures to ensure all government-furnished property is recorded consistently and accurately in Customs' accounting systems.
Status: Action not yet initiated.

Recommendation: The Commissioner of Customs should direct the Office of Regulatory Audit to determine whether the New York Regulatory Audit Division's reviews of entry summaries that are either bypassed or reviewed by import specialists are cost-effective and whether the reviews should be expanded to other regions.
Status: Action not yet initiated.

Recommendation: The Commissioner of Customs should designate a unit to manage the collection of various types of user fees and ensure that all user fees owed the government are identified for collection.
Status: Action not yet initiated.

Recommendation: The Commissioner of Customs should perform periodic computer matches of shipment and payment data to identify importers and shippers who did not pay or who underpaid harbor maintenance fees.
Status: Action not yet initiated.

Recommendation: The Commissioner of Customs should direct the Chief Financial Officer to establish Automated Commercial System (ACS) enhancement efforts relating to the Fines, Penalties, and Forfeitures; Bond; and Protest modules as high-priority initiatives to support the timely collection of accounts receivable.
Status: Action not yet initiated.

Recommendation: The Commissioner of Customs should direct the Chief Financial Officer to determine the feasibility of requiring, by regulation, that a separate protest be filed where unrelated categories of goods are contested on an entry summary document.
Status: Action not yet initiated.

Recommendation: The Commissioner of Customs should direct the Chief Financial Officer to establish an Accounts Receivable Department responsible for collecting delinquent accounts receivable and coordinate its activities with the financial advisors in the districts and regions.
Status: Action not yet initiated.

Recommendation: The Commissioner of Customs should direct the Chief Financial Officer to establish a formalized structure, such as frequent meetings between top management, the project team, users, and auditors, to coordinate systems development efforts under the Asset Information Management System Project Plan with the system enhancement and redesign efforts for ACS and to document the agreements reached through this process.
Status: Action not yet initiated.

Financial Management: Defining Requirements Is Crucial to System 90's Success

AFMD-90-85, 09/05/90 GAO Contact: Jeffrey C. Steinhoff, (202)275-9454

Background

GAO reviewed the Financial Management Service's (FMS) efforts to initiate and define requirements for a long-term strategy for modernizing and integrating its financial management activities, System 90, focusing on its first application, the Payments, Claims, and Enhanced Reconciliation (PACER) system.

Findings

GAO found that: (1) although FMS performed many of the analyses stipulated in federal system development guidance, it did not clearly define the system's capabilities or adequately analyze the related costs and benefits; (2) due to inadequate FMS cost-benefit analyses, there was limited information for determining which System 90 and PACER design aspects were likely to be

most cost-beneficial; (3) FMS has not completed refining and clarifying PACER functional and internal control requirements; (4) in an effort to eliminate errors, omissions, or ambiguities in the documentation prior to contract award, a task force was analyzing various aspects of the PACER design; (5) FMS did not include System 90 or PACER in the Financial Management System's Five-Year Plan, as required; and (6) from fiscal year (FY) 1990 through FY 1994, FMS estimated that the System 90/PACER effort could cost about $55 million.

Open Recommendations to Agencies

Recommendation: To ensure that System 90 and PACER provide the capabilities that FMS needs in the most cost-beneficial manner, the Secretary of the Treasury should direct the System 90 project development team to revise and update its analysis of costs and benefits associated with System 90 and PACER in accordance with Federal Information Processing Standard 64 to determine how much PACER will cost the federal government as a whole and to determine which system capabilities will be the most valuable and, therefore, the most important to implement.
Status: Action in process. A new cost-benefit analysis was begun by a contractor in July 1992.

Financial Management: Forest Service Is Not Consistently Implementing Charge-as-Worked Cost Reporting

AFMD-90-50, 06/12/90 GAO Contact: Jeffrey C. Steinhoff, (202)275-9454

Background

Pursuant to a congressional request, GAO reviewed the Forest Service's actions to charge its accounts as worked rather than as budgeted in fiscal years (FY) 1988 and 1989.

Findings

GAO found that: (1) the Forest Service took a number of actions to implement the charged-as-worked policy, including directives, letters, memoranda, and revisions to its account coding structure; (2) such Service actions resulted in employees' strong awareness of the charged-as-worked policy and the need to properly charge costs; (3) Service employees believed that the policy was effective and had a positive impact on their work; (4) the Service experienced problems in implementing the charged-as-worked policy and comparing units' cost information, primarily because units used different work details, shared services, equipment costs, budget activity accounts, and categories of work; (5) the Service used practices that inhibited unit compliance with the charged-as-worked policy, and such practices hampered units' efforts to charge costs to the benefiting activities, resulting in inaccurate activity cost information; and (6) Service management controls for the charged-as-worked policy were inconsistently applied by units, unit adherence to the Service's corrective action varied by location, and the Service had not fully implemented further corrective action.

Open Recommendations to Agencies

Recommendation: To ensure that the Forest Service fully and consistently implements the charge-as-worked policy and accurately records and reports costs, the Chief, Forest Service, should issue detailed procedures to be followed by all units to ensure consistent treatment of costs incurred for work details, shared services, equipment use, and computer services.
Status: Action in process. The Forest Service planned to issue detailed procedures to be followed by all units to ensure consistent treatment of costs incurred for work details, shared services, equipment use, computer services, and other costs by late 1992.

Recommendation: To ensure that the Forest Service fully and consistently implements the charge-as-worked policy and accurately records and reports costs, the Chief, Forest Service, should consider eliminating the primary purpose principle.
Status: Action in process. The Forest Service was to complete an analysis of the effects of eliminating this principle by late 1992.

Financial Management: National Park Service Implements New Accounting System

AFMD-91-10, 02/13/91 GAO Contact: Jeffrey C. Steinhoff, (202)275-9454

Background

Pursuant to a congressional request, GAO reviewed the accounting capabilities of the National Park Service (NPS) and monitored its implementation of a new accounting system for its bureaus and major offices.

Findings

GAO found that NPS: (1) formerly used a system that did not comply with federal accounting standards, but implemented its new Federal Financial System (FFS) to improve its accounting operations; (2) expected its new accounting system to provide proper accounting for NPS appropriations and allocation of park entrance fees; (3) delayed establishing automatic interfaces with its other financial data systems and deferred plans to change its accounting codes; (4) also modified plans to provide many of the new system's users with direct access to the system's mainframe computer; and (5) required close monitoring to help ensure that its system's costs do not increase beyond its needs for effective operation, NPS uses sufficient staff to operate the system, and system documentation is adequate.

Open Recommendations to Agencies

Recommendation: To ensure that NPS develops and completes the enhancements to FFS that are planned or being considered and that the areas of particular concern to the subcommittees are properly accounted for through FFS, the Secretary of the Interior should instruct the Director, NPS, to monitor the areas discussed in this report through reviews of the NPS accounting system, under the Federal Managers' Financial Integrity Act (FMFIA).
Status: Action in process. While the areas discussed in the GAO report have not been given special consideration, GAO was advised that they are a small part of the NPS long-term accounting system improvement program, which will take several years to complete, and are monitored through FMFIA on an overall basis.

Financial Management: Opportunities for Improving VA's Internal Accounting Controls and Procedures

AFMD-89-35, 08/11/89 GAO Contact: Jeffrey C. Steinhoff, (202)275-9454

Background

GAO reviewed the Department of Veterans Affairs' (VA) financial management systems, focusing on how VA could improve internal accounting controls and financial management.

Findings

GAO found that VA: (1) made significant progress in preparing its consolidated financial statements in accordance with generally accepted accounting principles, although statements did not always agree with underlying accounting systems and general ledger balances and had undocumented or poorly supported consolidation and closing procedures; (2) did not adequately implement internal controls for medical care cost recovery; (3) lacked automated system internal controls to ensure complete and accurate processing of compensation, pension, and education benefit payments data; (4) did not obtain proper authorization for releasing payments over threshold amounts; (5) did not meet requirements in such areas as timely collection on accounts receivable, recognition and recording of liabilities, and prompt and accurate accumulation and reporting of obligational data on all appropriated funds; (6) improved principal controls in

its housing credit assistance area, although remaining weaknesses included the lack of an established system for recognizing losses on guaranteed loans, lack of reconciliation between the general ledger control account and subsidiary ledger balances, and improper documentation and approval of journal vouchers; (7) lacked effective payroll system controls for implementing proper pay changes for all employees, resulting in incorrect payments; and (8) did not perform pay verifications and reconciliations to ensure correct processing of payroll data.

Open Recommendations to Agencies

Recommendation: The Secretary of Veterans Affairs should direct the Chief Benefits Director and the Controller to develop a plan for implementing corrective action on the internal control problems that the GAO audit disclosed in the housing credit area. VA requirements for reconciliation of account balances and documentation and proper authorization of accounting transactions are excellent internal control techniques for ensuring the integrity of data contained in the VA financial accounting system. Accordingly, the plan for corrective action should include procedures for ensuring compliance with agency policies and procedures. In addition, the Controller should clarify the policy regarding approval of journal vouchers to require an individual not directly involved in voucher preparation to approve vouchers initiated by the Chief, Accounting Section.
Status: Action in process. Estimated completion date: 09/93. VA has emphasized the current requirement to perform reconciliations through the use of field reviews of the Veterans Benefit administration. These field reviews are used to ensure required control procedures are performed. VA is also developing a new financial management system that, when implemented, should improve VA ability to reconcile account balances.

Financial Management: The U.S. Mint's Accounting and Control Problems Need Management Attention

AFMD-89-88, 07/26/89 GAO Contact: Jeffrey C. Steinhoff, (202)275-9454

Background

Pursuant to a congressional request, GAO reviewed aspects of the U.S. Mint's numismatic programs and overall financial management, focusing on: (1) whether the Mint complied with legal requirements involving the shipment of Statue of Liberty coins; (2) internal controls for die inventories and coins; (3) cost accounting systems, funds control systems, and management information reports; and (4) the budgetary fund structure for numismatic programs.

Findings

GAO found that the: (1) Mint did not comply with a legal requirement that it ship Statue of Liberty coins to customers only after payment or guarantees of payment, but the number of coins incorrectly sent represented less than 1 percent of the 15.5 million coins shipped; (2) Mint had weak internal controls over dies and coins; (3) physical inventories of dies were not frequent enough; (4) resolution of die inventory discrepancies was not independently reviewed; and (5) Mint did not always report coin shortages to field mint security offices. GAO also found that the: (1) Mint's June 30, 1987, reports on revenues and expenses related to numismatic programs were unreliable; (2) Mint's cost accounting system was manual and decentralized and did not produce reliable cost information; (3) Mint's funds control system had deficiencies in its design, reporting, and use of financial plans; (4) Mint has not developed management information reports needed to support decisionmaking; and (5) Mint accounted for its numismatic programs through its annual salaries and expenses appropriation, instead of through a revolving fund.

Open Recommendations to Congress

Recommendation: Congress should establish a public enterprise revolving fund, subject to the appropriations process, to finance the Mint's numismatic program operations.
Status: Action in process. On August 1, 1989, the Subcommittee on Consumer Affairs and Coinage, House Banking, Finance and Urban Affairs Committee, held hearings on the U.S. Mint's

authorization for fiscal years 1990 and 1991. GAO was requested to testify on findings and recommendations. Also, draft legislation to establish a revolving fund was introduced but was not enacted. Draft legislation was not submitted this year because of Office of Management and Budget concerns about exempting the Mint from federal procurement regulations.

Open Recommendations to Agencies

Recommendation: To modernize critical elements of the Mint's financial management system through improved cost, funds control, and management information, the Director of the Mint should develop an automated cost-accounting system to provide accurate and timely information on the cost of operations.
Status: Action in process. In early 1989, the U.S. Mint contracted with Booz-Allen Hamilton Inc. to identify financial system requirements, including cost accounting. The targeted completion date for the system was December 30, 1992. The Mint has begun automating manual cost accounting processes. The Mint expects to implement improvements in stages through 1993. As of this year, the Mint is continuing its efforts.

Recommendation: To modernize critical elements of the Mint's financial management system through improved cost, funds control, and management information, the Director of the Mint should enhance the Mint's funds control system to: (1) provide data to help managers ensure that funds are not overobligated or overexpended; (2) generate standard, consistent, and reliable funds control reports from information in the accounting system; and (3) use the Mint's financial plans as the basis for controlling funds at both the headquarters and field mint levels.
Status: Action in process. In October 1988, the U.S. Mint began developing an estimated funds control system. The targeted completion date has been moved from October 1990 to March 1992. The Automated Requisition component of the system is operational at all Mint locations. However, as of late 1992, the Mint had not provided documentation that the system is operational at all locations.

Recommendation: To modernize critical elements of the Mint's financial management system through improved cost, funds control, and management information, the Director of the Mint should develop management information reports that will give Mint managers a range of program and financial information, including summarized or comparative reports on programs showing, by time period, information such as the numbers of coins produced and sold, revenues and expenses, and unit costs.
Status: Action not yet initiated. Improved management information reports will be made possible as the development of the funds control and cost accounting systems progresses.

Recommendation: To comply with the Comptroller General's internal control standard that control systems be documented, the Director of the Mint should initiate projects that will update the Mint's written policies and procedures for cost accounting and for funds control.
Status: Action in process. Grant Thornton, Inc., documented and updated the Mint's accounting procedures and certain other policies and procedures. As the overall system modernization effort progresses, policies and procedures will be further developed and documented. Also, the Mint's February 1990 financial management improvement program requires that policies and procedures be further developed.

National Archives: A Review of Selected Management Issues

AFMD-89-39, 05/23/89 GAO Contact: Jeffrey C. Steinhoff, (202)275-9454

Background

In response to a congressional request, GAO investigated allegations that: (1) the National Archives and Records Administration (NARA) and National Archives Trust Fund Board improperly commingled appropriated funds and unrestricted Trust Fund money; (2) NARA violated federal procurement and personnel regulations; and (3) because Trust Fund personnel did not hold civil service appointments, they were not eligible to compete for remaining positions if a reduction-in-force occurred.

Findings

GAO found that: (1) NARA recorded its reproduction fees deposited into the Trust Fund in separate accounts; (2) NARA did not improperly expend the funds, because the fees were available for any appropriate Trust Fund expenditure; (3) the Trust Fund was not required to follow the Federal Acquisition Regulation when purchasing goods and services; and (4) because NARA personnel appointments were consistent with the law and regulations, all employees would compete equally for remaining positions in the event of reductions-in-force. GAO also found that: (1) the Trust Fund could not ensure that it complied with the legislative requirement that its profits not exceed the 10-percent profit margin allowed for its publications; (2) Trust Fund financial operations lacked written policies, procedures, and documentation for its accounting practices; (3) NARA and Trust Fund annual reports did not provide a Statement of Changes in Financial Position; and (4) the financial statements did not fully disclose unusual transactions and were unaudited, resulting in inaccurate and unreliable financial information for presentation to Congress.

Open Recommendations to Agencies

Recommendation: To ensure the reliability of the Trust Fund's financial information and proper accounting, the Trust Fund Board should obtain an independent annual audit of the Trust Fund's financial statements.
Status: Action in process. The contract for the audit was signed with the contractor on January 18, 1991. The contractor issued a management report on July 12, 1991, with several recommendations for corrective action. They did not give an opinion on the statement. Future audits are planned, and they will include an opinion if corrective actions are sufficient to support reliable statements.

OMB's High Risk Program: Benefits Found but Greater Oversight Needed

AFMD-92-63, 08/06/92 GAO Contact: Donald R. Wurtz, (202)275-9449

Background

Pursuant to a congressional request, GAO reviewed the Office of Management and Budget's (OMB) high-risk program, focusing on: (1) the involvement of high-level government officials in the program; (2) the accuracy of program progress and status information presented in the President's fiscal year 1993 budget; and (3) OMB general management, organization, staffing, and recordkeeping practices for the program.

Findings

GAO found that: (1) the high-risk program has provided a needed focus and emphasis by top-level officials in executive departments and agencies and within OMB on strengthening the operation of federal programs; (2) reporting the status of agency accomplishments in each high-risk area in the President's budget is a positive step toward high visibility and attention to correcting existing problems; (3) audits show that the progress reported in several areas of the budget are misleading or overly optimistic; (4) OMB reported devoting the equivalent of 3 staff years to the high-risk program, but no staff work solely on the program; and (5) records of meetings and agreements were frequently not available.

Open Recommendations to Agencies

Recommendation: To strengthen OMB management of and reporting on program progress, the Director, OMB, should require agencies to supply documentation supporting their reported progress and reemphasize to OMB staff responsible for individual high-risk areas the need to independently confirm agency-reported progress, such as by referring to recent work by the inspectors general and GAO.
Status: Action not yet initiated.

Recommendation: To strengthen OMB management of and reporting on program progress, the Director, OMB, should differentiate in the budget, possibly through the use of additional status codes, between those areas deleted with no material weaknesses remaining and those areas deleted that continue to have material weaknesses and that OMB has directed to the agency to report under the Federal Managers' Financial Integrity Act of 1982.

Status: Action not yet initiated.

Recommendation: To strengthen OMB management of and reporting on program progress, the Director, OMB, should designate a core staff of several individuals with full-time responsibilities for overseeing OMB staff and agency efforts on the high-risk program.
Status: Action not yet initiated.

Public Debt: Management Actions Needed to Ensure More Accurate Accounting

GGD-90-54, 05/31/90 GAO Contact: J. William Gadsby, (202)275-8387

Background

GAO reviewed the Bureau of the Public Debt's internal control and accounting control systems, focusing on whether they: (1) enabled the Bureau to accurately account for the public debt and related interest; and (2) conformed to the Comptroller General's standards, as the law required.

Findings

GAO found that: (1) inadequate oversight of operations by Bureau management has resulted in long-standing internal control and accounting system weaknesses; (2) the systems do not conform to Comptroller General standards; (3) the weaknesses led to billions of dollars of differences in the records accounting for the outstanding public debt and related interest; (4) the differences were due to untimely reconciliations; (5) Bureau management plans to implement a replacement accounting system in fiscal year 1991; (6) the new system could strengthen internal controls and enable the Bureau to more accurately account for and report the outstanding public debt and interest; and (7) management must better monitor operations to ensure that transactions are accurately and timely recorded, and that errors are corrected promptly.

Open Recommendations to Agencies

Recommendation: To ensure that the Public Debt Accounting and Recording System (PARS) improves accounting for the public debt and related interest, the Secretary of the Treasury should direct the Commissioner, Bureau of the Public Debt, to increase managerial oversight and emphasis over internal and fiscal agent operations to ensure that the systems of internal and accounting control are adequate and maintain accurate data. To do this, Bureau management must ensure that: (1) fiscal agents furnish source documents in a timely manner; (2) fiscal agents and Bureau personnel make timely corrections of source document and other accounting errors; (3) actions are taken to identify and correct internal control weaknesses that cause out-of-balance conditions; (4) timely and thorough reconciliations are made and account balances are verified; and (5) the information it needs to effectively monitor internal and fiscal agent operations is built into PARS prior to its implementation.
Status: Action in process. Bureau management has taken, and continues to take, numerous actions to increase its oversight of internal and fiscal-agent operations to ensure that the systems of internal and accounting control are adequate and maintain accurate data to enhance the effective implementation of PARS. In addition, Treasury officials continue to provide managerial oversight.

Recommendation: The Secretary of the Treasury should monitor the Bureau of the Public Debt's management efforts to develop and implement the replacement accounting system, PARS, and take other necessary actions to more accurately account for the public debt of the United States and for related interest.
Status: Action in process. The Bureau anticipates implementation of two of three PARS modules covering 75 percent of the public debt, by September 30, 1992. Implementation of the remaining module on U.S. government securities has not been scheduled. According to a Treasury official, PARS continues to receive senior management attention.

Treasury Tax and Loan Accounts: Changes in Collateral Practices Could Reduce the Federal Government's Risk of Loss

AFMD-92-54, 09/14/92 GAO Contact: Jeffrey C. Steinhoff, (202)275-9454

Background

GAO reviewed internal controls over Treasury Tax and Loan (TT&L) account deposits, focusing on whether: (1) Federal Reserve Banks adequately review pledged securities before accepting them as collateral; (2) the banks properly value the collateral; (3) the banks monitor TT&L collateral to ensure that it does not diminish in value; and (4) Treasury's TT&L account collateral valuation method places enough emphasis on a security's inherent risk.

Findings

GAO found that: (1) Federal Reserve Banks did not always timely or thoroughly review securities before accepting them as collateral, resulting in unallowable and undocumented securities being pledged as collateral; (2) the banks' review procedures varied widely; (3) because Treasury does not require consistent valuation of similar securities or specific procedures to value certain securities, banks have valued them differently; (4) banks' monitoring of collateral was ineffective because their automated systems contained inaccurate data, and other problems reduced their monitoring ability; and (5) the banks have taken corrective action on specific problems, and one was continuing to develop an information system to help value and monitor definitive securities. GAO also found that Treasury's prescribed method for valuing collateral did not adequately consider the riskiness of securities, was administratively difficult, and had evolved into a formula-based process.

Open Recommendations to Agencies

Recommendation: To help ensure that TT&L accounts are secured by sufficient collateral to protect the government's interests, the Secretary of the Treasury should direct the Federal Reserve Banks to review, before acceptance, securities offered as collateral; accept depositories' securities as collateral before its being reviewed only when circumstances indicate that delayed review is prudent and warranted; and reject collateral when bank reviews show that pledged securities are not allowable or adequately documented.
Status: Action not yet initiated.

Recommendation: To help ensure that TT&L accounts are secured by sufficient collateral to protect the government's interests, the Secretary of the Treasury should direct the Federal Reserve Banks to use automated information from security rating services to determine the market value of those securities for which such information is available.
Status: Action not yet initiated.

Recommendation: To help ensure that TT&L accounts are secured by sufficient collateral to protect the government's interests, the Secretary of the Treasury should direct the Federal Reserve Banks to estimate the market value for Treasury and federal agency securities pledged as TT&L account collateral by comparing the securities' stated interest rates and maturity dates to the current market interest rate for comparable securities.
Status: Action not yet initiated.

Recommendation: To help ensure that TT&L accounts are secured by sufficient collateral to protect the government's interests, the Secretary of the Treasury should direct the Federal Reserve Banks to perform monthly collateral assessments, which would include verifying the accuracy of records used to monitor collateral and confirming the location of securities pledged as collateral.
Status: Action not yet initiated.

Recommendation: To help ensure that TT&L accounts are secured by sufficient collateral to protect the government's interests, the Secretary of the Treasury should direct the Federal Reserve Banks to share information on effective TT&L account collateral review, valuation, and monitoring practices.
Status: Action not yet initiated.

Recommendation: The Secretary of the Treasury should direct the Chairman, Board of Governors of the Federal Reserve System, to implement a revised TT&L account collateral valuation method that would increase the focus on the risk associated with the collateral. In revising its prescribed method, Treasury should consider adopting a method that uses market values for securities in

functional areas that include Treasury and other federal agencies' securities, securities rated by rating services, and all other securities. Along with adopting these functional areas, Treasury should develop collateral percentages for securities rated by rating services that are based on the risk ranking assigned by the services, and a uniform methodology for rating other types of securities.

Status: Action not yet initiated.

Corporate Financial Audits

Issue Area Summary

Impact of GAO's Work

Government corporations provide trillions of dollars in guarantees and insurance in support of the nation's major financial industries, including banks, savings and loan institutions, credit unions, and pension plans. The severe problems in the savings and loan and banking industries have focused the attention of policymakers and the public on the growing taxpayer exposure to the credit and insurance activities of government corporations.

To take prompt action and minimize the taxpayers' exposure to these inherently risky industries, the Congress and regulators need reliable and informative financial reporting that provides early warning on emerging problems. Through reviews of regulatory activities and financial statement audits of government corporations, we have reported on their financial condition, the adequacy of their internal control systems, and their compliance with laws and regulations. In so doing, we have identified deficient regulatory, auditing, and accounting practices that increase the entities' risk and taxpayers' exposure. Many of our recommendations to address these deficiencies have received considerable congressional and agency support and have been implemented.

Troubled Financial Institutions

Our work has included (1) financial statement audits of the Resolution Trust Corporation (RTC), banks, savings and loan institutions, and pension plan insurance funds; (2) reviews of bank and thrift failures and supervision and examination processes; and (3) reviews of accounting rules to ensure accurate financial reporting.

As a result of our audit of the Bank Insurance Fund's 1990 financial statements, we reported that the Fund faced significant additional exposure and needed to be adequately capitalized and that failure to provide sufficient funding would only delay resolution of troubled institutions. We warned that delayed resolution actions would increase the cost to the Fund and possibly the taxpayer. Our reviews of failed banks and thrifts showed that breakdowns in internal controls and corporate governance contributed significantly to institution failures. To address our concerns, the Congress passed the Federal Deposit Insurance Corporation (FDIC) Improvement Act of 1991. This act provides a structure to rebuild the Fund, strengthen corporate governance and internal controls, and promote early warning and prompt corrective action of safety and soundness problems. This act addresses many of the deficiencies identified and recommendations made in our reports on bank and thrift failures and regulatory oversight.

We disclaimed an opinion on the RTC's fiscal year 1990 balance sheet and income statement because of internal control weaknesses in RTC's receivership operations, flaws in its methodology for estimating recoveries from the sale of receivership assets, and its significant exposure to losses from real estate, and from delinquent real estate-backed loans, for both resolved and unresolved institutions. During fiscal year 1991, RTC addressed some of the internal control problems we had identified. A major improvement was implementing a valid statistical methodology to estimate asset recovery values. Because of this improvement and the decreased number of thrifts likely to require assistance, we were able to render an unqualified opinion on the RTC's fiscal year 1991 balance sheet. For similar reasons, we gave an unqualified opinion on the Federal Savings and Loan Insurance Corporation (FSLIC) Resolution Fund's fiscal year 1991 financial statement.

Our audit report of the Savings Association Insurance Fund's fiscal years 1991 and 1990 financial statements gave policymakers an early warning on the fund's future ability to provide insurance protection for the thrift industry.

Accounting and Auditing Standards

Another major focus of our work is to identify and eliminate accounting and auditing weaknesses that obscure the actual financial condition of institutions and their insurance funds. In this regard, we have been working with the accounting standard-setting bodies, regulators, and government corporations to improve accounting for banks and thrifts in areas that affect the reliability of financial reporting, such as loan loss recognition and measurement, investment debt securities, and related-party transactions. Furthermore, in the Bank Insurance Fund's fiscal years 1991 and 1990 financial statements, the FDIC adopted our view that losses should be recognized for institutions having a better than 50-percent chance of failing in the near future. We believe this FDIC action provides a more accurate picture of the Fund's financial condition than the previously used, less stringent interpretation of accounting standards governing loss recognition.

Key Open Recommendations

Pension Benefit Guaranty Corporation's Management and Control Systems

In our report on the Pension Benefit Guaranty Corporation's (PBGC) fiscal year 1990 financial statements, we made various recommendations to improve the reliability of the Corporation's financial reports. These recommendations encompass PBGC's internal controls, financial systems, and accounting policies and procedures. PBGC has worked to address the weaknesses identified in our report and anticipates resolving them by the end of fiscal year 1992. As part of PBGC fiscal year 1992 financial statements audit, we will assess PBGC's success in addressing these weaknesses. (GAO/AFMD-92-1, see p. 934.)

Flexible Accounting Rules and Financial Reports

Our review of failed banks, the administration's recent regulatory guidance for valuing commercial real estate, and the accounting rules that the Financial Accounting Standards Board (FASB) proposed for impaired loans showed that flexible accounting rules allowing financial institutions to overstate assets and capital continued to be a problem. The Congress has expressed its continuing interest in strengthening accounting rules and is monitoring the efforts of FASB and the regulators. Final FASB and related regulatory actions required by the FDIC Improvement Act were not likely to be specified until the end of 1992. (GAO/AFMD-92-52, see p. 932.)

Products With Open Recommendations: Corporate Financial Audits

Product Title		
	Depository Institutions: Flexible Accounting Rules Lead to Inflated Financial Reports (AFMD-92-52)	932
	Financial Audit: Savings Association Insurance Fund's 1991 and 1990 Financial Statements (AFMD-92-72)	933
	Financial Audit: System and Control Problems Further Weaken the Pension Benefit Guaranty Fund (AFMD-92-1)	934

Related Products With Open Recommendations Under Other Issue Areas

Product Title		
	Credit Unions: Reforms for Ensuring Future Soundness (GGD-91-85)	749
	Deposit Insurance: A Strategy for Reform (GGD-91-26)	751
	FDIC: Loan Sales Jeopardized by Systems and Other Internal Control Problems (IMTEC-91-61)	754
	Government-Sponsored Enterprises: A Framework for Limiting the Government's Exposure to Risks (GGD-91-90)	756
	Pension Plans: Pension Benefit Guaranty Corporation Needs to Improve Premium Collections (HRD-92-103)	654
	Premium Accounting System: Pension Benefit Guaranty Corporation System Must Be an Ongoing Priority (IMTEC-92-74)	655

Depository Institutions: Flexible Accounting Rules Lead to Inflated Financial Reports

AFMD-92-52, 06/01/92 GAO Contact: Robert W. Gramling, (202)275-9406

Background

GAO provided information on: (1) problems with accounting for bank loan losses; and (2) the status of certain Financial Accounting Standards Board (FASB) projects.

Findings

GAO found that: (1) accounting rules related to problem bank loans are so ambiguous and flexible that they are being misused to delay recognition of losses in financial reports; (2) although the federal banking agencies have attempted to provide guidance for developing loan loss reserves, guidance for valuing commercial real estate loans has aggravated weaknesses in accounting rules; (3) the FASB project on accounting rules for impaired loans does not address all of the accounting problems, and the FASB-proposed rules would not result in appropriate loss estimates; and (4) until accounting rules are strengthened, federal bank regulators may not recognize problem institutions until it is too late to prevent Bank Insurance Fund losses.

Open Recommendations to Congress

Recommendation: The Senate and House Banking Committees may wish to urge the regulators to adopt accounting rules that will reflect the fair value of nonperforming loans for regulatory financial reports. The committees may also wish to urge FASB to adopt such accounting rules as the principles for impaired loans that are currently being developed.
Addressee: House Committee on Banking, Finance and Urban Affairs
Status: Action not yet initiated.
Addressee: Senate Committee on Banking, Housing and Urban Affairs
Status: Action not yet initiated.

Recommendation: Absent the adoption of such accounting rules by either the regulators or FASB, Congress may wish to hold hearings and consider legislating such requirements for financial reports prepared for the banking regulators.
Status: Action not yet initiated.

Congressional Action: The report contains a matter for congressional consideration that expresses GAO concerns. The Banking Committees have expressed interest and are monitoring FASB and related regulators' actions under the FDIC Improvement Act that may address GAO concerns.

Open Recommendations to Agencies

Recommendation: In implementing the Federal Deposit Insurance Corporation (FDIC) Improvement Act, FDIC, the Federal Reserve Board, the Office of the Comptroller of the Currency (OCC), and the Office of Thrift Supervision (OTS) should change loan-loss recognition and measurement rules for nonperforming loans used in preparing quarterly reports to the federal banking agencies by requiring that losses be recognized when more than a 50-percent probability of loss exists.
Addressee: Department of the Treasury: Office of Thrift Supervision
Status: Action in process. OTS is developing a new policy on troubled, collateral-dependent assets that will be issued for public comment in the near future.

Recommendation: In implementing the FDIC Improvement Act, FDIC, the Federal Reserve Board, OCC, and OTS should change loan-loss recognition and measurement rules for nonperforming loans used in preparing quarterly reports to the federal banking agencies by requiring that current market prices be used to value nonperforming loans.
Addressee: Department of the Treasury: Office of Thrift Supervision
Status: Action taken not fully responsive. OTS agreed to use current market prices when appropriate. However, a formal policy to that effect was not issued.

Recommendation: In implementing the FDIC Improvement Act, FDIC, the Federal Reserve Board, OCC, and OTS should change loan-loss recognition and measurement rules for nonperforming loans used in preparing quarterly reports to the federal banking agencies by requiring that market-based discount rates should be used in discounting cash flows.
Addressee: Department of the Treasury: Office of Thrift Supervision
Status: Action taken not fully responsive. OTS agreed to use market-based discount rates when appropriate, but a formal policy was not written.

Recommendation: In implementing the FDIC Improvement Act, FDIC, the Federal Reserve Board, OCC, and OTS should change loan-loss recognition and measurement rules for nonperforming loans used in preparing quarterly reports to the federal banking agencies by requiring that appropriate periods of time reflecting market conditions should be used to develop fair-value estimates when active markets do not exist.

Addressee: Department of the Treasury: Office of Thrift Supervision
Status: Action taken not fully responsive. OTS agreed, but referred to an existing policy document that GAO believes is not adequate.

Financial Audit: Savings Association Insurance Fund's 1991 and 1990 Financial Statements

AFMD-92-72, 06/30/92 GAO Contact: Robert W. Gramling, (202)275-9406

Background

GAO reviewed the Savings Association Insurance Fund's (SAIF): (1) financial statements for the years ended December 31, 1991, and 1990; and (2) internal control structure and compliance with applicable laws and regulations.

Findings

GAO found that: (1) the financial statements presented fairly, in all material respects, the SAIF financial position for the years then ended, in conformity with generally accepted accounting principles; (2) as of December 31, 1991, SAIF reported an $87-million fund balance; (3) SAIF financial statements reflected a $21-million loss attributable to the failure of Oakar banks, or banks that acquired thrifts' deposits; (4) the financial condition of the thrift industry improved in 1991, but economic uncertainties will continue to affect SAIF exposure to potential insurance losses; (5) it is uncertain whether insurance assessments and Treasury payments, the two primary revenue sources for SAIF, will be sufficient to enable SAIF to carry out its responsibilities and achieve its net worth goals; (6) the Federal Deposit Insurance Corporation (FDIC), which administers SAIF, proposed an assessment rate increase to help SAIF reach its designated reserve ratio of 1.25 percent of its insured deposits; (7) FDIC lacks an adequate process for estimating potential insurance losses for SAIF, particularly those posed by failures of smaller Oakar banks; and (8) FDIC does not consistently follow its policies and procedures for time and attendance reporting.

Open Recommendations to Agencies

Recommendation: The Chairman, FDIC, should direct the Director, Division of Accounting and Corporate Services, to develop and implement procedures for performing an in-depth analysis of small Oakar banks, to ensure that FDIC accurately estimates potential insurance losses for SAIF.

Status: Action in process. The FDIC Division of Accounting and Corporate Services has developed procedures to analyze small Oakar banks and expects to implement these procedures prior to issuance of its 1992 financial statements.

Recommendation: The Chairman, FDIC, should direct FDIC division and office heads to enforce the policies and procedures documented in the FDIC Time and Attendance Reporting Directive to ensure that employees' time charges are valid and that payroll expenses are charged to the correct fund.
Status: Action in process. Estimated completion date: 03/93. The FDIC Office of Personnel Management is in the process of revising its Directive 2300.5 to strengthen the internal control and review process associated with documenting and reporting employee time and attendance. In addition, the FDIC Office of Training and Educational Services is developing a new time and attendance training course that stresses the importance of internal controls.

Financial Audit: System and Control Problems Further Weaken the Pension Benefit Guaranty Fund

AFMD-92-1, 11/13/91 GAO Contact: Robert W. Gramling, (202)275-9406

Background

GAO reviewed the Pension Benefit Guaranty Corporation's (PBGC) fiscal year (FY) 1990 financial statements in accordance with the Government Corporation Control Act.

Findings

GAO found that: (1) serious financial system deficiencies and internal control weaknesses prevent PBGC from preparing reliable financial statements and affect Congress' ability to assess whether PBGC premium levels are adequate to meet its long-term obligation to pay timely and uninterrupted benefits on terminated plans; (2) PBGC system deficiencies and control weaknesses include its process for estimating its future benefit liability, processing and followup of premium filing data, and accounting operations; (3) although PBGC has initiated efforts to address these deficiencies, its success will depend on management's commitment to effectively implement the necessary improvements; (4) while PBGC has sufficient assets to meet its near-term benefit payment and obligations, it reported an operating loss of $780 million for FY 1990, and an accumulated deficit of $1.8 billion, indicating that it faces an uncertain future; (5) this deficit exists because PBGC has not received sufficient premium income to finance losses and other expenses; and (6) during economic downturns, the combination of declining investment values and an increased potential for losses from terminations of underfunded plans places the PBGC financial condition at increased risk.

Open Recommendations to Agencies

Recommendation: Given the nature and extent of the identified system and control weaknesses, the Executive Director, PBGC, should take action to ensure that, with regard to liability estimation, each of the three estimating techniques is supported by current and accurate documentation.
Status: Action in process. The Corporation has completed the principal phase of developing current documentation for the techniques, and PBGC planned to complete the rest of this effort by late 1992.

Recommendation: Given the nature and extent of the identified system and control weaknesses, the Executive Director, PBGC, should take action to ensure that, with regard to liability estimation, assumptions underlying each estimating technique are properly documented and supported and include justifications for why each assumption represents the best estimate of the PBGC anticipated experience.
Status: Action in process. The Corporation is in the process of preparing a formal policy statement on the use of individual assumptions and expects to have documented and supported those used by late 1992.

Recommendation: Given the nature and extent of the identified system and control weaknesses, the Executive Director, PBGC, should take action to ensure that, with regard to liability estimation, estimating techniques are periodically evaluated to ensure that estimates reasonably approximate the results that would be obtained from an individual participant valuation (IPV).
Status: Action in process. The Corporation has conducted parallel testing on a sample of plans to assess how well the other techniques approximate IPV, and PBGC planned to complete other work regarding the estimating techniques by late 1992.

Recommendation: Given the nature and extent of the identified system and control weaknesses, the Executive Director, PBGC, should take action to ensure that, with regard to liability estimation, weaknesses in IPV system software and missing participant data are corrected.
Status: Action in process. The Corporation has redesigned and documented IPV system software. PBGC expected to improve the quality and reliability of the participant data in all the liability accounts by late 1992.

Recommendation: Regarding premium operations, the Executive Director, PBGC, should ensure that: (1) all Premium Processing System deficiencies are promptly corrected; and (2) recent system modifications are closely monitored to ensure that they are operating effectively.
Status: Action in process. Estimated completion date: 05/93. System modifications and enhancements that will be made to account for receipts and

generate billing documents for all plan years are still in process. This process includes developing, testing, and implementing the modifications and enhancements.

Recommendation: Regarding premium operations, the Executive Director, PBGC, should ensure that all processing backlogs are promptly eliminated.
Status: Action in process. Estimated completion date: 05/93. The reduction of backlogs, which includes data clean-up, is ongoing. However, the elimination of all processing backlogs cannot be achieved until the premium system is fully operational, currently expected by May 1993.

Recommendation: Regarding premium operations, the Executive Director, PBGC, should ensure that all premium filings warranting further action are promptly investigated and followed up.
Status: Action in process. Estimated completion date: 05/93. The Corporation has begun to implement procedures for investigating filings that warrant further action. However, current PAS system limitations, the use of thresholds for followup, and the workload required for following up on unpaid premiums before expiration of the statute of limitations prevents the Corporation from following up on all filings warranting further action.

Recommendation: Regarding premium operations, the Executive Director, PBGC, should ensure that all enforcement actions, including notifying and billing nonfilers for amounts owed, are promptly carried out.
Status: Action in process. Estimated completion date: 05/93. The PAS system's limited capabilities prevent appropriate enforcement actions. However, the Corporation has begun to implement manual procedures, with thresholds and priorities for enforcement.

Recommendation: Regarding accounting operations, the Executive Director, PBGC, should ensure that the Financial Accounting and Reporting System (FARS) is promptly and effectively implemented, including the subsidiary functions such as accounts receivable and financial reporting.
Status: Action in process. Major components of FARS have been implemented. Remaining key system components are scheduled for late 1992 implementation.

Recommendation: Regarding accounting operations, the Executive Director, PBGC, should ensure that all accounting transactions are promptly and consistently recorded in the general ledger systems.
Status: Action in process. PBGC reports all accounting transactions are recorded promptly and consistently except for premium income, which was expected to be recorded by late 1992, on the basis of manual premium procedures.

Recommendation: Regarding accounting operations, the Executive Director, PBGC, should ensure that basic operating accounting procedures, including the procedures used to prepare and support PBGC financial statements, are promptly developed and documented.
Status: Action in process. Major accounting policies and procedures are being documented, and PBGC expects the remaining key procedures will be documented by late 1992. Further enhancements of procedures are planned for FY 1993.

Recommendation: In light of the past ineffective commitment by PBGC management to establishing and maintaining internal control and financial systems, the Executive Director, PBGC, should take action to: (1) ensure that PBGC develops specific corrective action plans, with accompanying milestones, that will address the reported weaknesses; and (2) monitor PBGC progress in correcting the weaknesses.
Status: Action in process. Estimated completion date: 05/93. The Corporation has developed specific corrective action plans, with accompanying milestones, to address the reported weaknesses. Efforts to monitor PBGC progress in correcting the weaknesses is ongoing.

Defense Financial Audits

Issue Area Summary

Impact of GAO's Work

The Department of Defense (DOD) is at a major crossroads after the nation's greatest peacetime buildup. With the collapse of the Soviet Union, budgets are being reduced and managers are striving to downsize forces in a way that causes the least loss in readiness and makes the best use of more limited resources.

Even after the planned downsizing is complete, DOD will still be an immensely large organization. To understand the cost implications of drawdown decisions and to continue to control and manage available resources and assets, DOD's financial systems must produce accurate, reliable, and relevant information for its managers, top executives, and the Congress.

DOD expenditures constitute approximately one-third of all federal expenditures, and DOD controls about 70 percent of all federal property and equipment assets. From fiscal years 1965 through 1992, the annual defense budget grew from about $50 billion to about $300 billion.

Our work addresses the adequacy of DOD's financial management and accounting systems to control, account for, and accurately report on the financial status of their operations and resources. Our past work has concentrated primarily on three aspects of DOD's financial management and accounting operations—internal controls, financial statement audits, and financial management practices.

Internal Controls

We focused on identifying material internal control weaknesses and accounting system deficiencies that adversely affect the accuracy and the timeliness of DOD financial data. Numerous recommendations addressed DOD's inability to adequately control, account for, and report on the use of billions of dollars entrusted to them to acquire, deploy, and maintain weapon systems and other equipment.

Financial Statement Audits

Our work focused on building key decisionmaker interest and commitment in achieving sound financial management through preparing and auditing of financial statements. Financial statement audits evaluate whether accounting transactions, accounting systems, financial statements, and financial reports to the Congress, the Treasury, the Office of Management and Budget, and the public are correct and consistent. These audits also are an opportunity for independent evaluations of the effectiveness of the controls intended to protect agency resources and to disclose its financial condition and results of operations. In fiscal year 1992, we reported on our first comprehensive financial audit of the Army and our second audit of the Air Force. We plan to conduct a similar audit of the Navy for fiscal year 1994.

Financial Management Practices

In response to mounting concerns of the public, the Congress, and executive branch officials over the federal government's fiscal condition, DOD has begun the most comprehensive and far-reaching initiatives ever attempted to improve and modernize its financial practices, systems, and controls. The intent of these initiatives—many of which are relatively long-term—is to eliminate redundancies through standardizing policies, procedures, and systems. For example, to effectively manage the $81 billion Defense Business Operations Fund, DOD must adopt workable policies that are fully consistent with businesslike practices. Further, existing systems used to manage and control resources must be substantially upgraded, and effective new systems must be developed and implemented. If these steps are not taken, the business concept of the Fund may be discredited and the opportunity to make fundamental changes in management of defense funds may be lost. Furthermore, the faster these steps are taken, the sooner the cost-saving potential of the Fund will be realized.

Key Open Recommendations

Although improvements have been made, much more remains to be done to improve DOD's ability to accurately account for and report on its financial operations and the financial status of its resources. The following are among the most important recommendations that have not yet been fully implemented:

Army Programs

Our August 1992 report on the Army's financial management operations and reliability of its financial statements contained numerous recommendations to improve financial procedures and operations. Our recommendations were directed primarily at improving overall financial management by (1) enhancing internal controls and accountability over assets and resources, (2) developing reliable financial performance measures, (3) improving integration of logistics and financial systems, and (4) delineating financial management responsibilities between the Army and the Defense Finance and Accounting Service. (GAO/AFMD-92-82, see p. 951.)

Air Force Programs

In our August 1992 report on the Air Force's budgeting for repairable inventory items, which constitute about $31 billion of Air Force inventories, we recommended that the Secretary of the Air Force improve the financial management and internal control systems used to develop budget estimates and make purchase decisions for repairable items. Our recommendations focus on (1) implementing controls to help ensure the reliability of inventory data, (2) internal reporting to improve the Air Force Logistics Command's oversight of the Air Logistics Centers, (3) revising procedures to eliminate unsupported adjustments to inventory records, and (4) reporting the system and internal control weaknesses in the annual Financial Integrity Act report until corrected. (GAO/AFMD-92-47, see p. 953.)

In February 1992, we issued our second comprehensive report on Air Force's financial management operations. This report built upon the work and recommendations included in our February 1990 report, which contained 26 recommendations to improve financial controls, accountability, and reporting. In our latest report, we noted that many of our previous recommendations were still appropriate and that DOD and the Air Force, to a large extent, were relying on long-term DOD initiatives to improve financial systems. We recommended that DOD give high priority to improving the reliability of data in the Air Force's primary accounting systems and that budgetary systems be used to compile more reliable costs of weapon systems. (GAO/AFMD-90-23, see p. 942, and GAO/AFMD-92-12, see p. 941.)

DOD-Wide Programs

Our reports on DOD's plans to change its method of financing over $70 billion of repairable inventory recommended that the Secretary of Defense develop a uniform policy on the ownership and control of repairable items in the installation-level supply system. DOD is developing a policy to address our concerns. (GAO/AFMD-91-40, see p. 956.)

In another report on the financing of repairable inventory items through the stock fund, we recommended that the Secretary of Defense improve DOD's financial management system to ensure that they accurately (1) track items being returned from customers to the stock fund and (2) bill customers for items purchased from the stock fund. The lack of accurate inventory data could result in DOD's buying too much inventory or the wrong mix of items. To address our concerns, DOD is enhancing its financial management systems. (GAO/AFMD-92-15, see p. 950.)

Products With Open Recommendations: Defense Financial Audits

Product Title	
Financial Audit: Aggressive Actions Needed for Air Force to Meet Objectives of the CFO Act (AFMD-92-12)	941
Financial Audit: Air Force Does Not Effectively Account for Billions of Dollars of Resources (AFMD-90-23)	942
Financial Audit: Financial Reporting and Internal Controls at the Air Force Systems Command (AFMD-91-22)	944
Financial Audit: Financial Reporting and Internal Controls at the Air Logistics Centers (AFMD-91-34)	945
Financial Management: Actions Needed to Ensure Effective Implementation of NASA's Accounting System (AFMD-91-74)	947
Financial Management: Air Force Systems Command Is Unaware of Status of Negative Unliquidated Obligations (AFMD-91-42)	948

Financial Management: Army Conventional Ammunition Production Not Effectively Accounted for or Controlled (AFMD-92-57)	949
Financial Management: DOD Faces Implementation Problems in Stock Funding Repairable Inventory Items (AFMD-92-15)	950
Financial Management: Immediate Actions Needed to Improve Army Financial Operations and Controls (AFMD-92-82)	951
Financial Management: Internal Control Weaknesses Impede Air Force's Budgeting for Repairable Items (AFMD-92-47)	953
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Financial Management: Status of the Defense Business Operations Fund (AFMD-92-79)	955
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Related Products With Open Recommendations Under Other Issue Areas

Product Title	
Army Supply Management: System for Issuing Replacement Clothing to Army Reservists Should Be Changed (NSIAD-91-136)	33
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Financial Audit: Aggressive Actions Needed for Air Force to Meet Objectives of the CFO Act

AFMD-92-12, 02/19/92 GAO Contact: David M. Connor, Jr., (202)275-7095

Background

GAO reviewed: (1) the Air Force's financial management operations for fiscal year (FY) 1989; (2) Department of Defense (DOD) efforts to correct deficiencies in Air Force financial operations; and (3) actions the Air Force and DOD need to take to meet objectives of the Chief Financial Officers Act.

Findings

GAO found that: (1) the Air Force and DOD have made limited progress in implementing previous GAO recommendations regarding financial management; (2) the Air Force's accounting and financial management systems are not integrated and generate unreliable and inaccurate financial information that was of little value for either internal management purposes or external reporting; (3) in FY 1989, approximately $20 billion of budgetary expenditures for capital assets were not recorded in or could not be traced to accounts in the general ledger system; (4) the Air Force and DOD rely on long-term initiatives to solve financial management problems, but short-term actions are needed to meet objectives of the Chief Financial Officers Act; (5) it will take billions of dollars in adjustments to correct errors and improve the accuracy of the Air Force's FY 1989 financial reports and records; (6) DOD requires the Air Force to record and report the actual costs invested in weapons systems, but it uses unit costs instead; (7) weaknesses in inventory management and control have resulted in $11 billion of unreported inventory and inaccurate inventory records and accounts; (8) the Air Force's internal control system was not adequate to safeguard all assets or ensure the reliability and accuracy of account balances and financial reports; and (9) the Air Force did not report internal control weaknesses identified by GAO to DOD pursuant to the Federal Managers' Financial Integrity Act.

Open Recommendations to Agencies

Recommendation: In view of the long-term nature of the Corporate Information Management initiative in developing standardized, DOD-wide systems, the Secretary of Defense should direct the DOD Comptroller to give high priority to improving the accuracy and reliability of financial information included in the General Accounting and Finance System.
Status: Action not yet initiated. DOD has not provided its corrective action plan to GAO, although it generally concurred with GAO findings and recommendations.

Recommendation: Until an improved system is available, the Secretary of Defense should direct the DOD Comptroller to develop methodologies to use data from the Air Force fund control system to develop and report more reliable costs for weapons systems, particularly for newer systems.
Status: Action not yet initiated. DOD has not provided its corrective action plan to GAO, although it generally concurred with GAO findings and recommendations.

Recommendation: Until an improved system is available, the Secretary of Defense should direct the DOD Comptroller to develop procedures for establishing values for older systems by appraisal or another reasonable basis.
Status: Action not yet initiated. DOD has not provided its corrective action plan to GAO, although it generally concurred with GAO findings and recommendations.

Financial Audit: Air Force Does Not Effectively Account for Billions of Dollars of Resources

AFMD-90-23, 02/23/90 GAO Contact: David M. Connor, Jr., (202)275-7095

Background

GAO reviewed the Air Force's financial management operations and its efforts to consolidate financial statements.

Findings

GAO found that: (1) the Air Force's financial management systems did not provide adequate and reliable information on Air Force operations; (2) the Air Force did not have accurate cost data for such non-cash assets as inventory, equipment, aircraft, and missiles; (3) 70 percent of the assets listed on the Air Force's financial statement were unauditable; (4) the Air Force did not maintain a general ledger system to ensure full accountability of costs and assets; and (5) the inventory systems did not provide reliable data to support the quantities or values of inventories on hand. GAO also found that: (1) two of the Air Force accounting systems did not conform to prescribed principles and standards; and (2) the Air Force made unsupported and arbitrary adjustments to account balances throughout fiscal year (FY) 1988.

Open Recommendations to Agencies

Recommendation: The Secretary of the Air Force should develop an overall plan specifying corrective actions and milestones for the Air Force to produce consolidated financial statements in accordance with Title 2 of the GAO Policy and Procedures Manual for Guidance of Federal Agencies that will be submitted for independent audit.
Status: Action in process. Estimated completion date: 12/93. Improvements in financial statements will occur primarily as a result of other actions the Air Force is taking on the audit report. DOD stated that an implementation plan for submission of auditable financial statements has been developed. The Air Force Audit Agency is currently conducting an audit of the Air Force's FY 1992 financial operations.

Recommendation: The Secretary of the Air Force should give high priority to developing an integrated accounting system capable of generating reliable financial management reports on a timely basis.
Status: Action in process. Estimated completion date: 10/93. Overall, Department of Defense (DOD) initiatives are intended to develop a standardized system for all of DOD. The Air Force has also revised its regulations to clarify certain accounting guidance and requirements.

Recommendation: The Secretary of the Air Force should develop management reports designed to achieve cost-effectiveness and efficiency.
Status: Action in process. The Air Force reviewed its management reports and how the reports are used, revised its regulations, and developed training packages for its staff regarding reasonableness checks of accounting data. The Defense Finance and Accounting Service has assumed primary responsibility for accounting policies, and is revising regulations and procedures, where necessary.

Recommendation: The Secretary of the Air Force should direct the Chief Financial Officer to correct deficiencies identified in existing systems to the fullest extent possible.
Status: Action in process. DOD has undertaken long-term initiatives to improve financial management systems within DOD and the military services. These initiatives will reportedly take a number of years to complete.

Recommendation: The Secretary of the Air Force should direct the Chief Financial Officer to perform, to the fullest extent possible in light of existing systems deficiencies, comparative analyses of operating units across time periods and of other cost centers to determine efficiency of operations.
Status: Action in process. DOD has decided to implement "cost-per-output" systems for selected operating activities. This effort is ongoing throughout DOD.

Recommendation: The Secretary of the Air Force should direct the Chief Financial Officer to accumulate and report actual costs of equipment in accordance with Title 2 of the GAO Policy and Procedures Manual for Guidance of Federal Agencies.
Status: Action in process. The Air Force is determining what system modifications were needed to accumulate actual costs of equipment. DOD, however, is relying on its corporate information management effort to address the problem of accumulating actual costs of equipment. Currently, the Defense Finance and Accounting Service is evaluating a means to resolve

problems in the area of property accounting.

Recommendation: The Secretary of the Air Force should direct the Chief Financial Officer to generate more reliable and complete financial information for reports to the Department of the Treasury and for annual consolidated financial statements.
Status: Action in process. Estimated completion date: 10/93. DFAS reviewed existing regulations and procedures to identify changes needed to report in a more timely and accurate manner. Implementation of a new general ledger will enable more complete and timely reporting. The Air Force has implemented procedures to eliminate intra-agency balances and capture and report losses due to aerospace vehicle destructions and dispositions.

Recommendation: The Secretary of the Air Force should direct the Chief Financial Officer to enforce the Air Force requirement that supervisors and managers review and approve all significant adjustments.
Status: Action in process. The Air Force has reviewed its regulations on adequate documentation and review of adjustments. It has published technical bulletins to its personnel stressing compliance with existing requirements. Guidance was issued requiring adjustments to be approved by the responsible officer. The Air Force Audit Agency's financial audit of the Air Force should ascertain the adequacy of corrective actions.

Recommendation: The Secretary of the Air Force should direct the Chief Financial Officer to accumulate and report actual costs of weapons systems, which include acquisition costs, government-furnished materials, operating and maintenance costs, and modifications.
Status: Action in process. The Air Force will study the feasibility of improved costing methods for its general ledger. DOD and the Air Force consider the Defense Management Report (DMR) as the long-term solution.

Recommendation: The Secretary of the Air Force should direct the Chief Financial Officer to report actual and planned cost data to Congress so better decisions can be made on program funding.
Status: Action in process. DOD and the Air Force consider DMR the long-term solution. However, the Air Force issued a January 1991 memorandum to its personnel that established procedures for preparing and submitting future selected acquisition reports to Congress.

Recommendation: The Secretary of the Air Force should direct the Chief Financial Officer to establish and implement procedures to identify and record in the accounting records equipment paid for and accepted by the Air Force but held by contractors.
Status: Action taken not fully responsive. In the long term, DOD initiatives will reportedly provide an integrated capability to identify and record all equipment paid for and accepted by DOD but held by contractors. The Air Force intends to take no further action but will rely on DOD initiatives.

Recommendation: The Secretary of the Air Force should emphasize the need to improve the accuracy of perpetual inventory records. In this regard, the Secretary should require the Chief Financial Officer to establish a policy to value unserviceable items to reflect the estimated costs of repair.
Status: Action in process. Estimated completion date: 09/93. The Air Force expects to implement an automated process for valuation of unserviceable inventory. This process is to be implemented with establishment of the Reparable Stock Division of the stock fund. DOD has developed an inventory valuation policy that includes a procedure for valuing unserviceable items.

Recommendation: The Secretary of the Air Force should emphasize the need to improve the accuracy of perpetual inventory records. In this regard, the Secretary should require the Chief Financial Officer to adopt an improved standard cost accounting system, integrated with the general ledger, that provides for accurate determination of standard costs on the basis of replacement costs, identification of inflation growth, and analysis of variance in purchase prices, material usage, and repair costs.
Status: Action in process. DOD has indicated that a DMR initiative to develop standard financial management requirements is expected to address this area. The Air Force is relying on the DMR initiative as the long-term solution.

Recommendation: The Secretary of the Air Force should make improving accounting practices and financial management systems an Air Force-wide priority, supported by adequate resources.
Status: Action in process. The Air Force developed an action plan that depends on availability of resources and DOD financial management changes under DMR. The Air Force is relying on DMR initiatives to produce improved financial systems.

Recommendation: The Secretary of the Air Force should direct the Chief Financial Officer to develop a comprehensive plan for improving and integrating the Air Force's financial management and accounting systems.

Status: Action in process. DOD is directing systems plans now as part of the DMR effort.

Recommendation: The Secretary of the Air Force should ensure that a project management structure and plan are in place to avoid the potential pitfalls that have caused problems in past systems development efforts. This structure must include adequate representation and participation by top management and functional users in all phases of the development effort.
Status: Action in process. DOD is directing systems plans and development now as part of the DMR effort.

Financial Audit: Financial Reporting and Internal Controls at the Air Force Systems Command

AFMD-91-22, 01/23/91 GAO Contact: David M. Connor, Jr., (202)275-7095

Background

GAO provided information on the Air Force Systems Command's (AFSC) financial management operation, focusing on AFSC need for improved internal controls and financial reporting.

Findings

GAO found that: (1) AFSC trial balances for fiscal year (FY) 1988 and FY 1989 were substantially incomplete and inaccurate, resulting in unreliable financial reports and statements; (2) AFSC product divisions failed to promptly record commitments and obligations in accounting system records; (3) AFSC product divisions did not always reconcile disbursement transactions with accounting records; (4) AFSC product divisions inconsistently documented their efforts to ensure that contract awards and modifications were proper; (5) material weaknesses relating to prompt recording of expenditures affected the accuracy of accounting reports concerning the amount of unliquidated obligations; (6) AFSC lacked adequate controls to ensure the proper reconciliation of expenditures and unliquidated obligations; (7) the AFSC Contract Management Division overstated its liabilities by about $400 million in FY 1988 and by about $192 million in FY 1989; (8) the AFSC Contract Management Division lacked adequate control over its inventory process; and (9) AFSC low priority on ensuring the accuracy of trial balances resulted in its failure to detect and correct many easily identified errors and inaccuracies in the accounting records.

Open Recommendations to Agencies

Recommendation: The Commander, AFSC, should direct the AFSC Comptroller to ensure that account balances of all AFSC organizations and activities are included in the consolidated trial balances.
Status: Action in process. DOD partially concurred with this recommendation and stated that the Air Force will implement short-term corrective actions, but that ultimate corrective actions will result from the Corporate Information Management effort.

Recommendation: The Commander, AFSC, should direct the AFSC Comptroller to enforce Air Force policy and regulations requiring trial balances to be accurate, complete, and supported by reliable documentation.
Status: Action in process. DOD stated that it has stressed to comptrollers and staffs the need for accurate accounting data and that the System Command will continue implementing appropriate corrective action.

Recommendation: The Commander, AFSC, should direct the AFSC Comptroller to ensure that commitments, obligations, and expenditures are promptly recorded in the Air Force General Accounting and Finance System.
Status: Action in process. DOD stated that the Systems Command will emphasize adequate staffing and training for reporting activities to resolve the deficiency GAO reported.

Recommendation: The Commander, AFSC, should direct the AFSC Comptroller to ensure that the accounting and finance offices promptly conduct required reconciliations of disbursements and obligations and follow up on differences.
Status: Action in process. DOD stated that Air Force regulations and related directives require such reconciliations and that DFAS will now oversee and evaluate the reconciliation processes.

Recommendation: The Director, Defense Logistics Agency (DLA), should direct the Contract Management Division to

disclose its liability reporting problems, if uncorrected, as a material weakness in its annual statement of assurance on the status of internal controls for FY 1990.
Status: Action in process. DOD stated that the formula for calculating liabilities was corrected before FY 1991. Also, the system used to report liabilities was modified to use actual, not estimated, amounts.

Recommendation: The Director, DLA, should direct the Contract Management Division to continue counting Treasury checks on hand when performing monthly inventories.
Status: Action in process. DOD stated that the verification of unused Treasury checks is now performed monthly.

Recommendation: The Director, DLA, should direct contracting officers administering Division contracts to comply with Air Force Regulation 177-102 by notifying the division when a demand for payment is made of a contractor.
Status: Action in process. DOD stated that the regulatory requirement for contracting officers to notify DLA when contract debts are incurred has been reemphasized to the officers.

Recommendation: The Director, DLA, should make each Air Force plant representative office responsible for forwarding approved progress payment requests to the paying office.
Status: Action in process. DOD stated that DLA Manual 8105.1 now requires contracting officers to forward approved progress payment requests to the proper paying office.

Recommendation: The Director, DLA, should require Air Force plant representative offices to perform the followup necessary to ensure that progress payment requests are accurate and appropriately relate to incurred cost and physical progress.
Status: Action in process. DOD stated that DLA Manual 8105.1 now requires contracting officers to perform periodic reviews of contractor progress payment requests to ensure the validity of costs.

Recommendation: The Director, DLA, should direct Air Force plant representative offices to monitor more comprehensively and more frequently contractor systems and compliance procedures for recording and reporting government-owned property.
Status: Action in process. DOD stated that steps have been taken to improve contractor monitoring. DLA Manual 8135.1 now prescribes policies for ensuring compliance with procedures for reporting government-owned property.

Financial Audit: Financial Reporting and Internal Controls at the Air Logistics Centers

AFMD-91-34, 04/05/91 GAO Contact: David M. Connor, Jr., (202)275-7095

Background

GAO reviewed the Air Force Logistics Command's (AFLC) financial management operations related to its five Air Logistics Centers' (ALC) inventories, focusing on internal control and financial reporting improvements.

Findings

GAO found that: (1) as of September 30, 1989, overstatements in ALC inventory records totalled $1.5 billion and understatements totalled $0.8 billion; (2) $7 billion in errors in general ledger inventory accounts showed that inventory records and accounts did not accurately portray either the quantities or values of ALC inventories; (3) improper inventory transaction processing, inadequate accounting and reconciliation procedures, poorly integrated information collection systems, and limited management attention to data quality caused duplicate inventory reporting of billions of dollars; (4) 34 percent of inventoried items reviewed were not priced in accordance with Air Force policy, resulting in $464 million worth of overpricing; (5) the stock fund lost from $30 million to $60 million in revenues in fiscal year (FY) 1989 due to billing problems, causing the fund to impose a 20-percent surcharge on sales to add about $180 million to sales revenues to stay solvent; and (6) the fund's poor financial condition was caused by poor cash collection practices, excess inventories, and mistakes in processing accounting transactions.

Open Recommendations to Agencies

Recommendation: The Commander, AFLC, should direct ALC Commanders to require reports, based on physical

inventory findings, to top management on the amount of reversals made to correct erroneous perpetual inventory records.
Status: Recommendation valid/action not intended. DOD did not concur with this recommendation and plans no action.

Recommendation: The Commander, AFLC, should instruct ALC Commanders to disclose in financial reports obsolete and unserviceable inventories along with related costs to repair.
Status: Action in process. DOD indicated that, when the new Reparable Stock Fund Division is implemented on October 1, 1992, it will value inventory at serviceable and unserviceable prices along with cost of repair. Also, DOD has established a policy for valuing unserviceable items.

Recommendation: The Commander, AFLC, should instruct ALC Commanders to review inventory values to ensure that ALC comply with Air Force policy.
Status: Recommendation valid/action not intended. DOD stated that adequate policy covering the pricing of inventory now exists in Air Force Manual 67-1 and that any errors that occur are the result of noncompliance with existing policy.

Recommendation: To improve the collection of revenues from sales, and thereby reduce stock fund surcharge rates, and to ensure that trial balance reports are accurate, complete, and sufficiently reliable to be useful to stock fund managers, the Commander, AFLC, should direct the Manager, Systems Support Division (SSD), to revise that organization's policies and procedures to provide for effective internal controls at the source of sales transactions, including testing of source data for accuracy, full documentation of transactions, and computer edits to reject transactions with errors and omissions.
Status: Action in process. DOD partially concurred with this recommendation and stated that the new Financial Inventory Accounting and Billing System, expected to be operational in late 1992, will provide more stringent controls.

Recommendation: To improve the collection of revenues from sales, and thereby reduce stock fund surcharge rates, and to ensure that trial balance reports are accurate, complete, and sufficiently reliable to be useful to stock fund managers, the Commander, AFLC, should direct the Manager, SSD, to revise that organization's policies and procedures to provide for disclosure of unbillable sales transactions with missing or erroneous information.
Status: Action in process. DOD stated that the new Financial Inventory Accounting System will provide edits to identify unbilled balances. The system was expected to be operational late in 1992.

Recommendation: To improve the collection of revenues from sales, and thereby reduce stock fund surcharge rates, and to ensure that trial balance reports are accurate, complete, and sufficiently reliable to be useful to stock fund managers, the Commander, AFLC, should direct the Manager, SSD, to revise that organization's policies and procedures to provide for a review of inventory disposals, including an examination of requirements computations for questionable items.
Status: Recommendation valid/action not intended. DOD did not concur with the recommendation and stated that existing policies and procedures for disposals are adequate.

Recommendation: To improve the collection of revenues from sales, and thereby reduce stock fund surcharge rates, and to ensure that trial balance reports are accurate, complete, and sufficiently reliable to be useful to stock fund managers, the Commander, AFLC, should direct the Manager, SSD, to revise that organization's policies and procedures to provide for consolidated written guidance and consistent training on accounting principles and practices for transactions at the ALC level, including detailed illustrations and examples.
Status: Action in process. DOD partially concurred with this recommendation and stated that Air Force Regulation 170-25 explains the pertinent accounting principles for the related accounts and transactions. Also, the new Financial Inventory and Accounting System is to provide detailed transaction data for AFLC trial balances.

Financial Management: Actions Needed to Ensure Effective Implementation of NASA's Accounting System

AFMD-91-74, 08/21/91 GAO Contact: Donald R. Wurtz, (202)275-9449

Background

GAO reviewed the National Aeronautics and Space Administration's (NASA) efforts to design and develop the NASA Accounting and Financial Information System (NAFIS), focusing on whether: (1) NASA efforts to develop NAFIS conformed with federal guidance and requirements; (2) NASA adequately planned NAFIS development; and (3) any lack of conformance with system development guidelines would jeopardize successful NAFIS implementation.

Findings

GAO found that: (1) NASA did not initiate the NAFIS project under the framework of an overall financial management plan that would provide a structured, agencywide approach for developing its financial management systems; (2) required 5-year financial system plans for fiscal years 1991 and 1992 did not identify all NAFIS costs and milestones or adequately describe its approach for interfacing with related financial systems as a means for setting priorities and allocating resources; (3) the NAFIS project will not result in a system that meets Office of Management and Budget or legislative requirements to integrate or interface budgeting and accounting systems; (4) NASA did not perform some analyses, or adequately perform other analyses, needed to support NAFIS system design and development decisions; (5) the cost-benefit analysis for NAFIS provided limited information for determining which of four systems alternatives would be the most cost-beneficial; (6) NASA has not finalized and approved a NAFIS project plan to guide the overall management of the system development effort to completion; (7) because NASA has not identified what the reporting system redevelopment will entail or identified individual NASA centers' conversion needs beyond those of the developmental center, it cannot ensure that the reporting system's implementation will be complete at the time of the centers' implementation of the Installation-Level Accounting System; and (8) due to inadequate NASA planning and analysis, NAFIS will cost significantly more and take longer to fully implement than currently planned.

Open Recommendations to Agencies

Recommendation: The Administrator, NASA, should direct the Comptroller to ensure that the agency's 5-year financial systems plan discloses all project costs and milestones for developing and implementing NAFIS, including those for hardware and software, data cleanup, and data conversion of the Installation-Level Accounting System and the Agencywide Reporting System.
Status: Action in process. NASA generally will not disclose all project costs and milestones in 5-year plans until they are identified under its phased planning and costing approach. NASA Headquarters has begun receiving some center-level conversion and implementation cost estimates from NASA centers and has reported the data to OMB. GAO will continue to monitor these actions.

Recommendation: The Administrator, NASA, should direct the Comptroller to ensure that the agency's 5-year financial systems plan discloses all costs and milestones for the Control Tracking System project and other financial-related NAFIS system interfaces.
Status: Action in process. The NASA fiscal year 1993 5-year plan briefing to OMB includes estimated costs and milestones for the Automated Funds Control System, formerly the Control Tracking System. Detailed requirements for other NAFIS interfaces have not been included in the 5-year financial plan, but are included in NASA system development documentation, except an automated interface for contractor-held property.

Recommendation: The Administrator, NASA, should direct the Comptroller to ensure that the agency's 5-year financial systems plan discloses NASA plans to standardize its planning and budgeting systems, and integrate or interface these systems with NAFIS, to achieve the governmentwide mandate for a single, integrated financial management system.
Status: Action not yet initiated. Due to the large NAFIS scope, NASA will wait until NAFIS is implemented to determine the feasibility of standardizing planning and budgeting systems and interfacing budgeting and accounting. GAO will continue to monitor NASA plans.

Recommendation: The Administrator, NASA, should direct the Comptroller to ensure the approval, and subsequent

implementation of, a NAFIS project plan that addresses all costs, requirements, and milestones for conversion to and implementation of the Installation-Level Accounting System and the Agencywide Reporting System.
Status: Action taken not fully responsive. The NAFIS project plan was approved in October 1991; however, the plan still does not include all costs, requirements, and milestones. NAFIS officials plan to include this information as it is developed. GAO will continue to monitor these actions.

Recommendation: The Inspector General, NASA, should develop the necessary expertise within the Office of Inspector General (OIG) staff to ensure the performance of reviews and oversight of the NAFIS development project, as well as reviews of NASA automated financial systems.

Status: Action in process. The NASA OIG has begun developing its staff's accounting and financial management expertise, increased its staff year effort by 10 staff members, and budgeted 175 staff days at each center in FY 1992 for documenting systems and internal controls. These efforts will continue in FY 1993. GAO will continue to monitor these actions.

Financial Management: Air Force Systems Command Is Unaware of Status of Negative Unliquidated Obligations

AFMD-91-42, 08/29/91 GAO Contact: David M. Connor, Jr., (202)275-7095

Background

Pursuant to a congressional request, GAO examined the negative unliquidated obligations (ULO) associated with the purchase of weapon systems and equipment at the Air Force Systems Command (AFSC), focusing on: (1) the magnitude, age, and causes of negative ULO for contracts jointly administered by AFSC product divisions and the related Air Force payment activity handled by the Defense Finance and Accounting Service (DFAS); and (2) the adequacy of controls to ensure that any overpayments that could cause negative ULO are promptly recorded as receivables and collected.

Findings

GAO found that: (1) since the AFSC managers lacked information on the status of negative ULO they were responsible for, they were unable to determine the magnitude, age, and causes of negative ULO and could not ensure that they were promptly corrected; (2) the product divisions did not have routine reports on the magnitude and age of negative ULO in their accounting records; (3) a GAO analysis of $126 million in negative ULO disclosed that the causes for $69 million were unknown, and of the remaining $57 million, $54 million of negative ULO were caused by processing errors and $3 million were related to overpayments; (4) about $50 million of the $126 million in negative ULO were at least 2 years old, ranging to over 6 years; (5) since the Air Force did not record identified overpayments as receivables in its accounting records, it could not ensure prompt collection action or that reported receivable balances were accurate; and (6) not aggressively identifying and correcting the cause of negative ULO could result in obligations in excess of available appropriations, result in losses if caused by overpayments, and conceal availability of funds that could be used to meet other Air Force requirements.

Open Recommendations to Agencies

Recommendation: The Secretary of Defense should direct the Secretary of the Air Force and the Director, DFAS, to establish and implement policies and procedures for identifying and reporting, at least quarterly, to AFSC management the magnitude, age, and causes of negative ULO.
Status: Action in process. Estimated completion date: 07/93. DFAS and all DOD components formed a group to develop and implement procedures by July 1993.

Financial Management: Army Conventional Ammunition Production Not Effectively Accounted for or Controlled

AFMD-92-57, 08/31/92 GAO Contact: David M. Connor, Jr., (202)275-7095

Background

GAO evaluated the internal controls at the Army Armament, Munitions, and Chemical Command (AMCCOM), focusing on AMCCOM ability to: (1) account for and control assets used in the production of conventional ammunition; and (2) account for and report the cost of conventional ammunition production.

Findings

GAO found that: (1) existing AMCCOM systems and procedures do not effectively account for and control ammunition component movements, government furnished material at contractor-owned and -operated facilities, and reconciliations between its records and individual plant inventory records; (2) AMCCOM cannot ensure proper accounting for its ammunition and component parts or promptly detect any loss or theft; (3) plant managers do not always follow procedures and sometimes circumvent systems controls; (4) AMCCOM has no logistics records of government-furnished materials held by contractors; (5) the lack of logistics records and the failure of plants to perform required annual physical inventories make it impossible for AMCCOM to reconcile its records with individual plant records; (6) AMCCOM acknowledges its inventory problems but has not satisfactorily resolved them, and its development project for inventory control will not correct all problems; and (7) the Army's current accounting, control, and reporting systems do not provide a reliable basis for determining the total cost of producing conventional ammunition.

Open Recommendations to Agencies

Recommendation: To correct weaknesses in logistics control and accounting at government-owned plants, the Secretary of the Army should direct the Commander, Army Materiel Command (AMC), in conjunction with the Commander, AMCCOM, to establish internal control policies and procedures to account for and track government-furnished material and ammunition components in the Commodity System as they move within and among AMCCOM production plants.
Status: Action not yet initiated.

Recommendation: To correct weaknesses in logistics control and accounting at government-owned plants, the Secretary of the Army should direct the Commander, AMC, in conjunction with the Commander, AMCCOM, to schedule and conduct a wall-to-wall inventory of all ammunition components at the production plants concurrent with the implementation of the Standard Depot System to establish an accurate baseline.
Status: Action not yet initiated.

Recommendation: To correct weaknesses in logistics control and accounting at government-owned plants, the Secretary of the Army should direct the Commander, AMC, in conjunction with the Commander, AMCCOM, to follow established reconciliation policies and procedures requiring: (1) individual plants to annually submit their inventory records to AMCCOM; (2) AMCCOM to compare plant records with its central accountable records in the Commodity System; and (3) any difference to be resolved within the 45- and 90-day criteria.
Status: Action not yet initiated.

Recommendation: To correct weaknesses in logistics control and accounting at government-owned plants, the Secretary of the Army should direct the Commander, AMC, in conjunction with the Commander, AMCCOM, to accumulate and report all costs relevant to ammunition production through the Conventional Ammunition Working Capital Fund.
Status: Action not yet initiated.

Recommendation: For contractor-owned facilities, the Secretary of the Army should direct the Commander, AMC, in conjunction with the Commander, AMCCOM, to establish internal control policies and procedures to maintain auditable financial records in the Commodity System to account for and track government-furnished material.
Status: Action not yet initiated.

Recommendation: For contractor-owned facilities, the Secretary of the Army should direct the Commander, AMC, in conjunction with the Commander, AMCCOM, to modify existing policies and procedures in consultation with the Department of Defense for Form DD 1662 annual reports of government-furnished material to identify the government agency providing the

government-furnished material and the units of government-furnished material provided, by national stock number.
Status: Action not yet initiated.

Recommendation: For contractor-owned facilities, the Secretary of the Army should direct the Commander, AMC, in conjunction with the Commander, AMCCOM, to reconcile Form DD 1662 annual reports of government-furnished material to AMCCOM auditable financial records in the Commodity System.
Status: Action not yet initiated.

Financial Management: DOD Faces Implementation Problems in Stock Funding Repairable Inventory Items

AFMD-92-15, 12/26/91 GAO Contact: David M. Connor, Jr., (202)275-7095

Background

Pursuant to a congressional request, GAO reviewed the Department of Defense's (DOD) initiative to finance repairable items through the military services' stock funds, focusing on: (1) implementation problems the Navy has experienced since it started financing aviation repairables through its stock funds; (2) current Army and Air Force efforts to begin financing repairables through their stock funds; (3) the impact that repairables financing had on the Army's and Air Force's development of their fiscal year (FY) 1992 budget requests; and (3) the presentation of repairables data in the DOD FY 1992 budget justification.

Findings

GAO found that: (1) since the Navy began financing aviation repairables through its stock fund in FY 1985, it has reduced its demand for repairable items by 20 percent; (2) the Navy has experienced continuing problems in accurately accounting for aviation repairable items that customers returned to the stock fund and billing customers for repairable items; (3) from FY 1987 through FY 1990, the Navy's inventory tracking system reported discrepancies totalling $4.4 billion, primarily due to accounting errors; (4) the Navy took such actions to correct tracking and billing system problems as holding activities financially responsible for items reported as lost and providing customers with training and guidance on the stock fund process; (5) neither the Army or the Air Force have the systems in place to accurately account and bill for repairable items; (6) the Army and Air Force lack the historical data necessary to formulate their FY 1992 budget requests based on individual customer needs for repairable items, and estimate that it will take 2 to 4 years before they will have sufficient data; and (7) the DOD FY 1992 budget request did not include detailed data to support the total amount of appropriated funds requested for repairable items or reconcile customers' anticipated repairable item purchases with the stock funds' anticipated sales.

Open Recommendations to Agencies

Recommendation: To help ensure that DOD efforts to finance repairable items through its stock funds are successful, the Secretary of Defense should direct the Army and Air Force to: (1) develop and implement techniques to ensure data accuracy; and (2) hold activities that are responsible for items being reported as lost in transit financially accountable for those losses.
Status: Action in process. DOD established a study group to closely monitor Army and Air Force implementation of the stock funding of repairables. This study group is to ensure DOD compliance with this recommendation.

Recommendation: To help ensure that DOD efforts to finance items through its stock funds are successful, the Secretary of Defense should direct the Air Force to continue to centrally manage customers' funds until its billing systems are operational. Until the systems are operational, the Air Force should develop information on the dollar amount of repairables issued to customers to ensure that amounts transferred to the stock fund closely approximate amounts issued to customers.
Status: Action in process. The Air Force will manage customers' funds centrally until its billing system becomes operational. The Air Force will monitor dollar amounts transferred to the stock fund to ensure that the amounts closely approximate the value of repairables issued to the customers.

Recommendation: To help ensure that DOD efforts to finance repairable items

through its stock funds are successful, the Secretary of Defense should direct the Army and Air Force to monitor the information on individual customers' annual purchases of repairables from the stock fund and reallocate funds to individual customers as necessary to ensure that they receive sufficient funds to accomplish their respective missions.
Status: Action in process. DOD established a study group to monitor the Army and Air Force implementation of stock funding repairables. This study group is to ensure DOD compliance with this recommendation.

Recommendation: To help ensure that DOD efforts to finance repairable items through its stock funds are successful, the Secretary of Defense should augment future budget justification documents for the stock fund and customers by including information on gross sales, sales to individual customers, inventory balances, credit granted to customers, and repair costs.
Status: Action in process. DOD will work with the congressional committees to determine the information deemed necessary by the committees to conduct their budget review.

Recommendation: To help ensure that DOD efforts to finance repairable items through its stock funds are successful, the Secretary of Defense should direct the DOD Comptroller to closely monitor Army, Navy, and Air Force efforts to correct identified problems with their respective tracking and billing systems.
Status: Action in process. DOD established a study group to monitor the Army and Air Force implementation of stock funding repairables. This study group is to ensure DOD compliance with this recommendation.

Financial Management: Immediate Actions Needed to Improve Army Financial Operations and Controls

AFMD-92-82, 08/07/92 GAO Contact: David M. Connor, Jr., (202)275-7095

Background

Pursuant to a legislative requirement, GAO reviewed the Department of the Army's financial management operations, focusing on the problems uncovered by its audit.

Findings

GAO found that: (1) the Army's financial operations and accounting systems do not produce reliable information due to inadequate accounting policies and practices, and the lack of an integrated systems network for data collection; (2) although the Department of Defense (DOD) and the Army have begun to correct the deficiencies, the Army will be unable to produce reliable financial information unless additional action is taken; (3) because the Army's existing systems do not collect operational cost information, decisionmakers cannot compare the cost of current operations with the cost of operations under force and organizational structure alternatives; (4) the Army made its first attempt to link performance measurement with financial data, but needs to improve its performance measurement information; and (5) in recognition of its problems and the need to take immediate action, the Army has established a special action group to oversee implementation of corrections. GAO also found that: (1) the Army's system of internal controls over its assets has serious weaknesses and does not meet the required objectives for internal control systems, and its inventory systems do not provide accurate data; (2) although equipment reporting is generally accurate, equipment accountability is inadequate; (3) the Army acknowledges that its controls and accountability over resources are poor, and has established an initiative to improve controls and accountability; (4) the Army has developed a framework for assessing its internal controls system, but has not effectively implemented it; (5) the Army has not reported all of its material internal control weaknesses; and (6) accountability for program effectiveness is fragmented among different managerial levels, but Army is working to improve its internal management control.

Open Recommendations to Agencies

Recommendation: The Secretary of Defense should direct that DOD accounting policy be revised to require that: (1) all retail-level inventories and ammunition held at installations, and spare parts and supplies held at the division level, be recorded as assets; and (2) cash held by disbursing officers be recorded as an asset with a corresponding liability.
Status: Action not yet initiated.

Recommendation: The Secretary of the Army should improve the accuracy and reliability of financial data and reporting by establishing Army-wide goals and performance measures directed at ensuring the accomplishment of existing accounting policies and procedures and the use of those measures in evaluating senior managers' overall performance. Specific areas needing attention are ensuring that: (1) inventory values for spare and repair parts are priced in a consistent manner; (2) commands have accurate records of the quantities and values of property held by contractors; (3) military equipment is valued at actual cost; (4) real property records are reconciled with the Integrated Facilities System and accounting records; (5) the Corps of Engineers deletes completed projects from the construction in-progress account; (6) contingent liabilities are disclosed in financial statements, (7) the Army Materiel Command and the Corps of Engineers use the standard general ledger; (8) all commands promptly investigate any unusual and abnormal account balances; and (9) performance measures presented in financial statements relate to the Army's overall mission and include actual cost data.
Status: Action not yet initiated.

Recommendation: The Secretary of the Army should ensure that the recently formed special action group will be effective in dealing with the many financial management problems the Army faces. Specifically, the Secretary should consider: (1) whether this group has sufficiently broad authority to accomplish needed corrective actions, considering the urgency of the problems and the need for full cooperation from direct support operations functions, such as logistics, maintenance, and supply, as well as from accounting activities; (2) what needed improvements have the highest priority and when those high-priority improvements should be achieved; and (3) whether there are sufficient resources available to achieve the priority objectives.
Status: Action not yet initiated.

Recommendation: The Secretary of the Army should approve a plan for improving financial management and demonstrate sufficient commitment and involvement so that all concerned Army functions and activities understand the priorities for improvement and have the special action group report quarterly to him on progress made in achieving milestones set in the improvement plan.
Status: Action not yet initiated.

Recommendation: The Secretary of Defense should ensure that the Defense Finance and Accounting Service (DFAS) has sufficient authority to obtain the individual military services' cooperation necessary for the integration of logistics and financial systems. Specifically, resources must be committed and established milestones met.
Status: Action not yet initiated.

Recommendation: The Secretary of the Army should ensure compliance with existing control policies and procedures over resources. Specifically, goals and performance measures should be established for compliance with such requirements as: (1) conducting annual physical inventories of equipment and supplies, researching the differences, and adjusting the custodial records to reflect the results of these inventories (using statistical sampling methods to help reduce the resources required to accomplish the physical inventories); (2) reconciling differences between the custodial records and accountable records, and researching discrepancies; and (3) safeguarding and protecting assets from deterioration and theft.
Status: Action not yet initiated.

Recommendation: The Secretary of the Army should direct that a high priority be given to the Army's initiative to record spare parts and supply inventories held at the division level in logistics records made visible to item managers in order to consider these inventories in procurement decisions.
Status: Action not yet initiated.

Recommendation: The Secretary of the Army should give operational managers responsibility for ensuring effective internal controls and, as recommended in this report, make the special action group responsible for overseeing that internal control system weaknesses are identified and corrected.
Status: Action not yet initiated.

Recommendation: The Secretary of the Army should disclose the material weaknesses identified in this report in the Army's fiscal year 1992 annual statement of assurance, and in subsequent annual statements, until the weaknesses are corrected.
Status: Action not yet initiated.

Recommendation: The Secretary of the Army should advise the Secretary of Defense that the Federal Managers' Financial Integrity Act's objectives are not being met.
Status: Action not yet initiated.

Recommendation: The Secretary of Defense should, in consultation with the Chief Financial Officer (CFO) and service secretaries, clearly delineate the respective responsibilities and authorities of the Assistant Secretaries for Financial Management and DFAS and their relationships with service operating units having responsibility for data integral to accounting operations and systems.
Status: Action not yet initiated.

Recommendation: The Secretary of Defense should direct the CFO and service secretaries to ensure that: (1) the

planned implementation of migratory systems include steps to correct data inaccuracies in existing systems; and (2) existing accounting and control policy requirements are applied rigorously until changed systems are actually implemented. Because of the high payoff potential, special emphasis should be given to systems and policies relating to inventory.
Status: Action not yet initiated.

Recommendation: The Secretary of Defense should require the CFO to accelerate the definition of functional requirements for the remaining migratory systems to be selected under Corporate Information Management and establish specific milestones and target dates for meeting the set implementation dates of migratory systems throughout DOD.
Status: Action not yet initiated.

Recommendation: The Secretary of Defense should: (1) make financial management improvement projects of DOD-wide priority to be supported by adequate resources; and (2) direct DOD managers to consider the projects in setting budget priorities.
Status: Action not yet initiated.

Recommendation: The Secretary of the Army should direct that the Corps of Engineers develop and comply with tables of allowances.
Status: Action not yet initiated.

Recommendation: The Secretary of Defense should require the CFO to ensure that specific resource needs to implement financial management initiatives are also included in the DOD August 1992 revised CFO implementation plan.
Status: Action not yet initiated.

Financial Management: Internal Control Weaknesses Impede Air Force's Budgeting for Repairable Items

AFMD-92-47, 08/26/92 GAO Contact: David M. Connor, Jr., (202)275-7095

Background

GAO reviewed the Air Force's inventory and related financial management systems for repairable items, focusing on: (1) the accuracy of inventory data used to develop the Air Force's repairable item budget for procurement; and (2) Air Force actions to correct previously reported weaknesses in the budget development process for repairable items.

Findings

GAO found that: (1) the Air Force has duplicate automated and manual worldwide inventory records that do not provide accurate and reliable data for estimates and decisions because the automated system has inadequate internal controls, and the manual system is subject to errors and unsupported adjustments; (2) managers could not resolve discrepancies between the two systems due to lack of data and noncompliance with reconciliation procedures and regulations; (3) continuing system problems and internal control weaknesses could adversely affect two Department of Defense (DOD) initiatives to improve financial accountability and management; (4) Air Force efforts to correct system problems have been fragmented and incomplete; (5) the Air Force's plan to automate the manual records system will not resolve the problem of maintaining two parallel systems; (6) the Air Force may benefit from considering the inventory management practices followed by private-sector airlines, which have similar needs and problems; and (7) the Air Force failed to report its internal control weaknesses in its budgeting process in its 1991 Federal Managers' Financial Integrity Act report.

Open Recommendations to Agencies

Recommendation: The Secretary of the Air Force should direct the Air Force Deputy Chief of Staff for Logistics to require that Air Logistics Centers (ALC) report to Air Force Logistics Command (AFLC) management the differences between the manual and automated records before and after reconciliation efforts.
Status: Action not yet initiated.

Recommendation: The Secretary of the Air Force should direct the Air Force Deputy Chief of Staff for Logistics to determine the most efficient way to provide item managers ready access to the inventory management systems data they need for the required reconciliation of worldwide inventory balances. This data should include the receipt, issue,

and physical inventory adjustment transactions for each reporting activity.
Status: Action not yet initiated.

Recommendation: The Secretary of the Air Force should direct the Air Force Deputy Chief of Staff for Logistics to require AFLC to: (1) comply with policies for performing worldwide physical inventories for items that have significant unresolved differences between the manual and automated records; and (2) revise policies to eliminate unsupported adjustments to the manual records and the requirements system. The results of physical inventories need to be reported directly to the item manager.
Status: Action not yet initiated.

Recommendation: The Secretary of the Air Force should direct the Air Force Deputy Chief of Staff for Logistics to implement controls to ensure that data is completely and correctly transmitted between the automated systems or subsystems.
Status: Action not yet initiated.

Recommendation: The Secretary of the Air Force should direct the Air Force Deputy Chief of Staff for Logistics to revise AFLC procedures to provide all item managers consistent detailed guidance for maintaining the manual records, including: (1) the sources from which an item manager should record losses, gains, and adjustments to the manual record; and (2) specific instructions on how to document changes to the manual record inventory balances.
Status: Action not yet initiated.

Recommendation: The Secretary of the Air Force should direct the Air Force Deputy Chief of Staff for Logistics to require ALC to periodically review manual records for errors and for compliance with instructions, and report the results to AFLC.
Status: Action not yet initiated.

Recommendation: The Secretary of the Air Force should direct the Air Force Assistant Secretary for Financial Management and the Air Force Deputy Chief of Staff for Logistics to jointly develop a comprehensive, long-term strategy for improving processes and designing systems for these processes that would better ensure the reliability of repairable items inventory data. The processes and systems should eliminate dual recordkeeping, include controls to ensure accurate recordkeeping, and link accounting, budgeting, and inventory information.
Status: Action not yet initiated.

Recommendation: The Secretary of the Air Force should direct the Air Force Assistant Secretary for Financial Management and the Air Force Deputy Chief of Staff for Logistics to jointly include in the Air Force's Financial Integrity Act report to DOD material internal control weaknesses in the reliability of worldwide repairable item inventory balances.
Status: Action not yet initiated.

Financial Management: Problems in Accounting for DOD Disbursements

AFMD-91-9, 11/09/90 GAO Contact: David M. Connor, Jr., (202)275-7095

Background

GAO reviewed the military services' accounting problems with cross-disbursements, focusing on cross-disbursements that the Department of State made on behalf of the services.

Findings

GAO found that: (1) the services' failure to use uniform financial information caused serious problems in accounting for disbursements; (2) the use of nonstandard data made the processing of cross-disbursement transactions extremely complex and resulted in clerical processing errors; (3) incomplete or erroneous cross-disbursement information resulted in millions of dollars of disbursements remaining unmatched with obligations; (4) as of September 30, 1989, the services could not match $54 million in cross-disbursements from State with obligations; (5) Army and Air Force data on total cross-disbursements as of December 1989 and February 1990, respectively, showed an aggregate of almost $6 billion in disbursements unmatched with obligations, and $440 million of that amount was over 180 days old; (6) the Department of Defense (DOD) implemented a departmentwide management improvement project, the Corporate Information Management (CIM) initiative, to develop standard,

uniform information requirements and data formats; and (7) DOD planned to develop a single, uniform numbering or coding structure, the Single Numbering project, to link planning, programming, and budgeting phases with budget execution and accounting.

Open Recommendations to Agencies

Recommendation: The Secretary of Defense should incorporate the single numbering coding structure in all service feeder systems that will support and provide information to the DOD-wide standard accounting and finance systems to be developed as a result of the CIM program.
Status: Action in process. On January 27, 1992, DFAS sent the proposed coding structure to DOD components for review and comment. Implementation, when approved, will coincide with implementation of the standard DOD accounting system resulting from the CIM initiative.

Financial Management: Status of the Defense Business Operations Fund

AFMD-92-79, 06/15/92 GAO Contact: David Nellemann, (202)275-7095

Background

Pursuant to a legislative requirement, GAO reviewed the Department of Defense's (DOD) progress in implementing the Defense Business Operations Fund, provided information on key tasks, and proposed deadlines for DOD to consider in implementing the Fund.

Findings

GAO found that DOD: (1) has not finalized the Fund's key policies involving cash management, intrafund transactions, and capital asset accounting; (2) has made little progress in improving the existing cost accounting systems used by the stock and industrial funds and has not finalized the requirements for the cost accounting system it plans to develop; (3) must ensure that management expertise and staffing levels are sufficient and prioritize financial management; (4) must enhance existing financial systems, implement new systems more effectively, and consider cost implications in its decisionmaking; and (5) plans to meet the deadlines GAO proposed for periodic progress in implementation of the Fund.

Open Recommendations to Congress

Recommendation: As DOD has made only limited progress in developing and implementing key policies and systems, Congress may wish to extend the sunset provision and related restrictions on Fund operations called for in the National Defense Authorization Act of Fiscal Years 1992 and 1993 through the end of fiscal year (FY) 1994. If the extension is authorized, DOD should not be permitted to add any new activities to the Fund in FY 1994. Congress may also wish to make achievement of the key milestone dates mentioned above criteria for the evaluation of the Fund.
Status: Action in process. The House and Senate Armed Forces Committees' reports for fiscal year 1993 extended the sunset provision until April 15, 1994. The Senate Armed Services Committee report provided that no new activities be added to the Fund. The House Armed Services Services Committee report also established key milestones for evaluating the implementation of the Fund.

Financial Management: Uniform Policies Needed on DOD Financing of Repairable Inventory Items

AFMD-91-40, 06/21/91 GAO Contact: David M. Connor, Jr., (202)275-7095

Background

Pursuant to a congressional request, GAO assessed the Department of Defense's (DOD) plans to expand the military services' use of stock funds to finance repairable items, focusing on whether the services implemented consistent, uniform policies regarding: (1) the prices stock funds charged customers for repairable items; (2) stock fund ownership and control over repairable items at installations; and (3) the dollar value of repairable items on stock fund financial reports.

Findings

GAO found that: (1) DOD directed all three services to finance repairable items through their stock funds in an effort to standardize financial operations; (2) the Navy complied with the uniform DOD policy for pricing repairable items by charging the exchange price for repairable items on the understanding that customers turn in the broken items; (3) DOD allowed the Air Force to charge the standard price for repairable items to encourage customers to quickly return broken items for credit; (4) DOD authorized the Army to continue to charge the standard price for repairable items until 1993, to allow the Army time to modify its financial systems; (5) none of the services' present stock funds owned or controlled repairable items in the installation-level supply systems, but the Army and the Air Force planned to implement systems central ownership and control; (6) DOD did not have a policy on stock fund ownership and control of repairable items in installation supply systems; (7) the DOD policy for valuing stock fund inventory did not address repairable items; and (8) the Army and the Air Force valued repairable items at standard price, while the Navy developed its own procedures for determining the value of repairable items. GAO believes that the inconsistencies among the services' plans regarding repairable items undermines the DOD Corporate Information Management project to standardize policies, data elements, and systems.

Open Recommendations to Agencies

Recommendation: To ensure that the military services follow standard policies and procedures in the financing of repairable items through their stock funds, the Secretary of Defense should develop a uniform policy on the stock funds' ownership and control of repairable items in the installation-level supply systems; in this regard, the Navy should modify its ownership policy unless its ongoing study of this issue demonstrates compelling operational reasons not to centrally own the repairable items.

Status: Action in process. In responding to the report, DOD plans to issue guidance on the ownership of items at installations. According to DOD officials, they plan on making decisions on these issues in the fall of 1992.

Financial Management: Weak Financial Accounting Controls Leave Commodity Command Assets Vulnerable to Misuse

AFMD-92-61, 09/04/92 GAO Contact: David M. Connor, Jr., (202)275-7095

Background

GAO evaluated the Army commodity commands' internal accounting controls, focusing on: (1) their accounting for government-furnished property; (2) the status of Army Materiel Command (AMC) efforts to reduce and prevent negative unliquidated obligations; and (3) controls over disbursement operations.

Findings

GAO found that: (1) the commodity commands do not effectively control government-furnished property, due partially to continuing management oversight weaknesses and failure to follow required procedures; (2) the Army has not yet implemented an accounting system that would identify how much government-furnished material contractors have on hand and how they use it; (3) the Army has large negative unliquidated obligations which continue to increase despite Army attempts to control them; (4) the negative unliquidated obligations are due to overpayments to contractors, accounting and processing errors, and AMC failure to correct ineffective communication of contract and payment information between the commodity commands' system and the Defense Finance and Accounting Service's systems; (5) AMC has not recorded the overpayments as accounts receivable as required, and has not otherwise attempted to collect the overpayments; and (6) the commodity commands' controls over blank checks and check signing machines were weak, and the commands took corrective actions to comply with regulations.

Open Recommendations to Agencies

Recommendation: The Commander, AMC, should maintain separate ledgers for government-furnished material and equipment and record what is bought and provided.
Status: Action not yet initiated.

Recommendation: The Commander, AMC, should require that contractor consumption data be certified by an authorized contractor representative, received by the command, and recorded in the general ledger.
Status: Action not yet initiated.

Recommendation: The Commander, AMC, should require periodic reconciliation of commodity command and contractor government-furnished material and equipment accounts at least annually.
Status: Action not yet initiated.

Recommendation: The Commander, AMC, should direct AMC leadership to determine the specific reasons for the negative unliquidated obligations contained in existing balances, resolve each one of them, prepare a corrective action plan to address systems and operating deficiencies that allow negative unliquidated obligations, and monitor progress to help ensure that corrective actions are taken.
Status: Action not yet initiated.

Recommendation: The Commander, AMC, should require overpayments resulting from negative unliquidated obligations to be properly recorded in the accounting records as accounts receivable.
Status: Action not yet initiated.

Recommendation: The Commander, AMC, should follow Army Regulation 37-103 procedures in each disbursing office to limit access to blank Treasury checks and check signing machines.
Status: Action not yet initiated.

Lease Refinancing: A DOD-Wide Program Is Not Currently Feasible

AFMD-91-39, 03/14/91 GAO Contact: David M. Connor, Jr., (202)275-7095

Background

Pursuant to a congressional request, GAO evaluated the feasibility of implementing the Army's equipment lease refinancing program throughout the Department of Defense (DOD), focusing on: (1) the type of information needed for a lease refinancing program; and (2) whether such information was readily available to DOD and its components.

Findings

GAO found that: (1) between fiscal years 1985 and 1988, DOD equipment lease obligations declined from $868 million to $515 million; (2) at the completion of its lease refinancing program, the Army found that the leases it had previously thought to be viable candidates for pooling and refinancing were ineligible; (3) the Army's lease refinancing contractor found that most of the Army's leases did not include assignable purchase options and could not be refinanced; (4) the contractor also identified several problems with the reliability and availability of the Army's lease data; (5) it could be difficult to implement a lease financing program similar to the Army's across DOD, since the declining number and value of DOD leases reduced the likelihood of creating pools of eligible leases, and the DOD lease reporting system did not provide adequate financial management; (6) the DOD Corporate Information Management initiative, aimed at strengthening financial management by consolidating accounting and finance operations and systems, provided an opportunity to develop procedures that would support effective financial management of leases; and (7) DOD could use the Air Force's contract management systems as a starting point for designing its consolidated lease management system.

Open Recommendations to Agencies

Recommendation: The Administrator of General Services should amend the Federal Acquisition Regulation to provide agencies with specific guidance and criteria for identifying leases that should include assignable purchase options and for documenting related decisions.

Status: Action not yet initiated. A DOD committee is currently reviewing this recommendation. DOD has not determined what, if any, corrective action to take on this recommendation.

Information Management and Technology

Issue Area Summary

Impact of GAO's Work

How information resources—hardware, software, data, and people—are acquired and managed is critical to nearly every government program's mission—from exploring space, to collecting taxes, to providing social security benefits. The government spends about $20 billion annually acquiring the thousands of telecommunications and computer systems that support these missions.

Responsibility for information management and technology is shared by the central and individual agencies. The central agencies—the Office of Management and Budget, the General Services Administration, and the Department of Commerce's National Institute of Standards and Technology—formulate policies, procedures, and standards and monitor individual agency information resources management (IRM) activities. Individual agencies are responsible for acquiring, managing, and using their information resources effectively and efficiently.

We have addressed information management and technology issues both governmentwide and as they affect specific agencies. Regarding our governmentwide reviews, our recommendations dealing with computer security are having particular impact. We have found that many civilian agency security programs were lacking the most rudimentary controls, planning for computer security was minimal, and many systems were vulnerable to unauthorized modification and disclosure. On the basis of our recommendations, agencies are providing increased computer security training and some have strengthened their computer security programs. The central agencies also are more active in helping individual agencies address computer security concerns. With a lack of management commitment in many agencies, however, computer security programs continue to suffer from inadequate resources and limited agency leadership.

In our agency-specific work, we have reviewed issues related to acquisition and management of computer and telecommunications resources, including development of information systems. Our reviews have covered such areas as food safety, environmental enforcement, internal revenue, financial services and regulation, medical systems, social security, energy information systems, and federal aviation. We have also evaluated agency management of information for increased program effectiveness.

Key Open Recommendations

All key open governmentwide recommendations are being addressed. The following key open agency-specific recommendations relate primarily to design, computer security, acquisition, management, and use of information systems. These recommendations deserve priority consideration.

Agency-specific reports and recommendations for this issue area also concern other issue areas. For example, a report on the Department of Justice's (DOJ) automatic data processing (ADP) programs complements the work of the administration of justice issue area and therefore is discussed in the section entitled "Administration of Justice."

Federal Law Enforcement

Over the past 13 years, we have repeatedly made recommendations to DOJ concerning development of a departmental litigative case management system. Most recently, in November 1990, we again recommended that the Attorney General strengthen IRM within DOJ by requiring that DOJ case management systems have uniform, accurate, and complete information on cases. While DOJ is taking steps to implement the recommendation, there is no milestone for completion of the effort; therefore, the recommendation remains open. (GAO/IMTEC-91-4, see p. 724.)

Numerous federal agencies, with different missions and unique ADP and telecommunications systems, participate in the war on drugs. This diversity heightens the need for central leadership, interoperable information systems, data integrity and security, and interagency coordination of intelligence data. We have recommended that the Director of the Office of National Drug Control Policy (ONDCP) establish clear, measurable objectives and specific target dates for meeting each of these needs and report to the Congress on plans and progress. ONDCP began in May 1991 to take action. ONDCP has developed a draft IRM master plan for improving ADP and telecommunications capabilities, but the plan has not been finalized or approved. In addition, the plan does not establish clear, measurable objectives and specific time frames for fully resolving the issues we identified. Moreover, the issue of the lack of central IRM leadership has not been resolved. Specifically, ONDCP has not developed clearly defined mechanisms for resolving conflicts that may occur with agencies' primary mission goals or ensured adequate funding and implementation of projects proposed in the draft IRM master plan. (GAO/IMTEC-91-40, see p. 731.)

Federal Deposit Insurance Corporation (FDIC): Asset Information

To address the recommendations in our August 1991 report, FDIC established a task force to determine the quality of asset information nationwide. The task force, in its final report, discussed several recommendations for improving internal controls, training, and data accuracy at FDIC offices. Although FDIC is taking action to implement these recommendations, it is unclear whether the steps taken to improve the accuracy of the Liquidation Asset Management Information System (LAMIS) will be effective. FDIC is developing several personal computer (PC) systems to support liquidation requirements. No information is available on whether the PC systems will be used to update LAMIS (the system of record). For this reason, the recommendation for ensuring that automated records are accurate and complete remains open. (GAO/IMTEC-91-61, see p. 754.)

Resolution Trust Corporation (RTC): Corporate Strategy Needed

In this capping report of our work at RTC over the past 2 years, we made recommendations to strengthen RTC's practices for developing systems needed to support its critical mission for managing and selling failed thrift assets. Specifically, we recommended that RTC define its business strategies for assets and contractors; match information needs with these defined strategies; and develop systems to provide timely, accurate, and complete information to manage and sell failed thrift assets. RTC is taking actions to address these recommendations, but it is too soon to tell whether they will be adequate. (GAO/IMTEC-92-38, see p. 762.)

Department of Energy's (DOE) Security Information Resources

In October 1991, we reported that DOE's ability to ensure an effective security program for classified information and material was hampered by limited analytical capabilities and unreliable data found in key DOE security information systems. DOE is in the early stages of developing a response to our key open recommendations that it make a single security organization responsible for (1) coordinating the planning and the management of security information resources and (2) making a comprehensive, strategic assessment of DOE's security information and information technology needs. (GAO/IMTEC-92-10, see p. 220.)

Environmental Enforcement Policies and Practices

Although the Environmental Protection Agency (EPA) believes its enforcement efforts are stronger than ever, we still have concerns about the implementation of enforcement policies and systems. Despite a long-standing agency policy that penalties for significant violations of environmental laws and regulations must be at least as great as the amount by which a company would benefit by not being in compliance, there is little evidence that EPA calculates or assesses this economic benefit. Various factors, in fact, deter regulatory officials from following EPA's policy, including different enforcement philosophies, budgetary pressures to settle cases quickly, and concerns about jeopardizing local businesses. We recommended a number of actions to improve its oversight of both state and regional penalty practices and to better ensure accountability for following the agency's penalty policies. (GAO/RCED-91-166, see p. 285.)

We examined information systems that EPA was developing to pull enforcement-related data together from across the agency. We found that deficiencies in system development, insufficient data management plans, and poor data quality were jeopardizing agency efforts to develop cross-media enforcement and correct a material internal control weakness in this area. Moreover, EPA lacked an agencywide IRM strategy that would provide a necessary framework to support information systems for cross-media enforcement. While the enforcement information systems being developed by EPA provided some improvements in access to data across programs, the systems lacked the analytical capabilities needed to target and set priorities for enforcement actions and were too difficult for enforcement personnel to use. As we recommended, however, EPA has begun to address problems with the completeness and the accuracy of a data base that will include enforcement-related data from various EPA programs and is developing an IRM strategy that would improve the quality and use of data to support its activities. (GAO/IMTEC-92-14, see p. 284.)

Food Safety

Our review of the federal government's efforts to collect pesticide residue data for making critical pesticide regulatory decisions demonstrated the need for a coordinated effort. We recommended (1) conducting an interagency evaluation of current data collection activities, (2) formalizing interagency agreements with FDA and EPA on how the program can most efficiently provide statistically reliable data to support interagency pesticide responsibilities, and (3) constructing an information technology strategy and plan for the program. The Department of Agriculture (USDA) has informed us that actions are under way to address these matters. Since March 1992, the Department has been pursuing a memorandum of understanding with the Food and Drug Administration and EPA on general program objectives, direction, and responsibilities. Also, a contract has been awarded to begin developing elements of an information management plan for the pesticide residue data. (GAO/IMTEC-92-11, see p. 408.)

Transportation: IRM

Our report on the Federal Aviation Administration's (FAA) management of information resources included recommendations that FAA (1) set up a senior-level executive IRM Steering Committee to guide the agency's efforts and (2) develop and complete a strategic IRM plan, with the advice of the steering committee, that considered the information technology needs of the entire agency. The House Committee on Government Operations has expressed particular interest in implementation of these recommendations. (GAO/IMTEC-91-43, see p. 493.)

Air Traffic Control

In our report on FAA's maintenance of computer software used to control air traffic en route between airports, we recommended that FAA develop and implement a software maintenance plan that provides for (1) identifying the resources needed to maintain system software until the Advanced Automation System is implemented and (2) acquiring modern automated tools that can help FAA estimate the amount of effort required to maintain the system and correct software problems. FAA's actions in responding to these recommendations have not been fully responsive. Its resource estimates lack strategic focus, and it has wrongly concluded that modern automated tools to assist in estimating maintenance efforts do not exist. (GAO/IMTEC-92-1, see p. 470.)

In reporting on the effectiveness of FAA's agencywide approach to computer capacity management and on how FAA could improve its practices to alleviate problems with existing systems, we recommended, among other things, that FAA (1) develop computer capacity management policies and procedures for its systems that required implementation of capacity management programs for each system, particularly those most critical to aviation safety, and (2) develop or acquire automated tools to help it perform capacity management activities. FAA has yet to respond to these recommendations. (GAO/IMTEC-92-2, see p. 490.)

Aviation Safety

We testified on the limited progress in and uncertain future of FAA's program for measuring the safety of the aviation system and recommended that FAA develop a detailed program plan that (1) provided for effective user involvement, (2) provided the requisite funding base for meeting program objectives, and (3) ensured the integrity of source data. FAA has yet to respond to these recommendations. (GAO/T-IMTEC-92-12, see p. 480.)

Products With Open Recommendations: Information Management and Technology

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	Technology Transfer: Copyright Law Constrains Commercialization of Some Federal Software (RCED-90-145)	967

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ADP Procurement: Better Capacity Planning Needed at Agriculture's National Finance Center

IMTEC-91-14, 02/13/91 GAO Contact: Howard G. Rhile, Jr., (202)512-6418

Background

Pursuant to a congressional request, GAO reviewed the Department of Agriculture's (USDA) National Finance Center's procurements from a computer manufacturer, focusing on whether: (1) USDA circumvented competitive procurement requirements in acquiring automatic data processing (ADP) equipment for the Center; and (2) the Center procured ADP equipment that exceeded its needs and entered into cross-servicing agreements with other federal agencies to use the excess capacity.

Findings

GAO found that: (1) in the 4.5 fiscal years ending in March 1990, USDA procured $51.3 million in ADP equipment for the Center; (2) USDA spent $26.2 million for 2 contracts with the computer manufacturer for mainframe computers and storage devices; (3) USDA spent an additional $900,000 for 59 orders of the computer company's equipment under General Services Administration (GSA) schedule contracts; (4) USDA complied with federal regulations in awarding the mainframe and storage device contracts, and the solicitation specifications for either procurement did not unnecessarily restrict competition; (5) the Center's failure to aggregate $163,000 in procurements of the contractor's equipment from the GSA schedule resulted in its avoiding a requirement that it advertise orders from the GSA schedule exceeding $50,000; (6) while the Center acquired excess computer capacity, there was no evidence that it deliberately bought excess equipment and then sought customers to use the extra capacity; (7) the Center lacked an adequate capacity planning process; and (8) Center officials believed that the use of the underutilized system would improve in fiscal year 1991.

Open Recommendations to Agencies

Recommendation: To ensure that early acquisition of unneeded computer capacity does not take place, the Secretary of Agriculture should defer the acquisition of additional processing capability for the National Finance Center until the Center has implemented an effective capacity management and planning program, as defined by the Federal Information Management Regulation parts 201-16 and 201-30, and that all future acquisitions include adequate supporting data.
Status: Action in process. Estimated completion date: 09/93. USDA has completed actions in all areas, except for evaluating growth versus projections. This is considered a low priority effort, and will not be completed until fiscal year 1993.

Technology Transfer: Copyright Law Constrains Commercialization of Some Federal Software

RCED-90-145, 06/01/90 GAO Contact: Victor S. Rezendes, (202)275-1441

Background

Pursuant to a congressional request, GAO provided information on federal agencies' efforts to comply with the prohibition on copyrighting government works, focusing on the: (1) extent to which copyright law has constrained the transfer of federal computer software and other new technologies; and (2) benefits and disadvantages of amending copyright law to allow federal agencies to copyright software.

Findings

GAO found that: (1) there was no evidence that federal agencies improperly copyrighted government software; (2) top officials at six of the seven agencies GAO reviewed believed software copyrighting and licensing constraints hurt their efforts to transfer computer software for commercial application to U.S. businesses; (3) agency officials said copyright and licensing authorities would stimulate the transfer of federal software with commercial applications to U.S. businesses by providing investment protection; (4) royalty-sharing would also give federal researchers an incentive to further develop and document the software; and (5) industry officials expressed concern that authority to copyright and license software could limit access to federal scientific and demographic data bases.

Open Recommendations to Congress

Recommendation: To effectively transfer and use federal computer software while accommodating concerns about access to federal data bases and shifting federal laboratories' basic research mission, Congress should consider providing copyright and licensing authorities for federal software with wider commercial applications that needs further investment to be effectively transferred. This change could be accomplished by amending the copyright law (17 U.S.C. 105) to allow federal agencies to copyright and grant nonexclusive, partially exclusive, or exclusive licenses to computer software on a case-by-case basis if such protection would stimulate its effective transfer and use.
Status: Action in process.

Recommendation: To effectively transfer and use federal computer software while accommodating concerns about access to federal data bases and shifting federal laboratories' basic research mission, Congress should consider providing copyright and licensing authorities for federal software with wider commercial applications that needs further investment to be effectively transferred. This change could be accomplished by amending the Federal Technology Transfer Act (15 U.S.C. 3710a) to authorize agencies to copyright and grant licenses to federal software under a cooperative research and development agreement.
Status: Action in process.

Recommendation: To effectively transfer and use federal computer software while accommodating concerns about access to federal data bases and shifting federal laboratories' basic research mission, Congress should consider extending the Federal Technology Transfer Act's royalty-sharing authority (15 U.S.C. 3710c) to include federal software. In addition, if the copyright law is amended, it would be appropriate to include procedures similar to those required for granting patent licenses (35 U.S.C. 209) to ensure fairness in granting an exclusive or partially exclusive license for federal software to a nonfederal entity and diligence by the licensee in commercializing the software.
Status: Action in process.

Congressional Action: Representative Morella and Senator Rockefeller have introduced legislation that would allow copyright of government software developed as part of a cooperative R&D agreement. GAO testified on this issue before the House Committee on Science, Space, and Technology in May 1990 and the Senate Committee on Commerce, Science and Transportation in September 1991. Both Committees have reported bills. The Senate Judiciary Committee is considering legislation.

Legislative Reviews and Audit Oversight

Issue Area Summary

Impact of GAO's Work

Auditing is an important control to help ensure that federal programs and operations are properly carried out and potential problems are identified and resolved promptly and effectively. Auditing also helps to ensure a strong system of governance and accountability in American corporations and institutions and helps to protect federal deposit insurance funds, stockholders, creditors, and taxpayers from exposure to unanticipated risks and losses. With the growing complexity of the federal government and the problems it faces, including severe fiscal strains, an independent and reliable structure must be in place to ensure adequate audit coverage of federal programs and operations, as well as public sector activities of interest to the government. Our work has focused on improving the quality and the effectiveness of audits of federal expenditures, ensuring the quality of audits performed by nonfederal auditors, strengthening corporate governance and accountability, and improving the financial management of legislative branch operations through regular financial statement audits.

In our oversight of the Inspector General (IG) and other audit organizations, our reviews resulted in improved audit coverage, resource usage, and quality of work as well as the removal of impairments to IG independence and authority. In addition, our audit resolution work prompted the Office of Management and Budget (OMB) to begin revising its audit followup guidance to ensure that agencies take action on IG audit recommendations.

In helping to strengthen corporate governance and accountability, our work on bank audit committees contributed to the passage of legislation requiring independent audit committees for all federally insured depository institutions. In recent years, many changes have taken place in the public accounting profession and our reports on the quality of audits by certified public accountants have been a catalyst for these changes. As a result of our work on the audits of private employee benefit plans, legislation was introduced in May 1992 to enhance the value of plan audits, encourage better plan management, and better protect the interests of plan participants and the government.

Regarding our legislative branch work, our financial statement audits of several legislative entities, such as the House and Senate Sergeants at Arms, and other legislative programs and operations, such as the Congressional Award Program and the Library of Congress, have resulted in several improvements in their internal controls and accounting systems.

Key Open Recommendations

IG Effectiveness

Because federal managers have not paid adequate attention to implementing IG recommendations, audit resources have been rendered less effective and federal programs and operations have experienced losses. The audit resolution problems are attributable, in part, to outdated guidance in OMB Circular A-50, "Audit Followup," on closing audit recommendations. We have recommended that OMB revise this circular to require agencies to close audit recommendations and provide the necessary documentation to verify the closure when (1) agreed-upon corrective actions have been implemented, (2) alternative actions have been taken that essentially meet the auditors' intent, or (3) circumstances have changed and the recommendations are no longer valid. (GAO/AFMD-92-16, see p. 972.)

Quality of Audits of Nonfederal Auditors

In our continuing review of the quality of audits by nonfederal auditors, we identified such serious weaknesses in the audits of private employee benefit plans that their reliability and usefulness became questionable. We recommended that the Congress amend the Employee Retirement Income Security Act (ERISA) to (1) require reporting on the adequacy of internal controls by plan administrators and auditors, (2) provide for direct reporting to the Department of Labor of fraud and serious ERISA violations, and (3) require peer review of plan auditors. (GAO/AFMD-92-14, see p. 975.)

Corporate Governance and Accountability

During the past several years, well-publicized cases of financial irregularities in many companies and financial institutions, such as those in the savings and loan industry, have raised serious questions about corporate accountability, the effectiveness of corporate governance and regulation, and the adequacy of audit requirements. We have supported congressional efforts to amend banking and securities laws to increase both management's and the auditor's responsibilities for detecting and reporting irregularities. We have recommended that the Securities and Exchange Commission (1) ensure that managers of public companies publicly report on their responsibilities for financial statements and internal controls, (2) require the auditor to review and publicly report on the management report, and (3) require public companies to establish audit committees. (GAO/AFMD-89-38, see p. 974.)

Legislative Branch Operations

In the first-ever attempt to audit the financial operations of the Library of Congress, we found that the Library's financial and accounting records were in such poor condition that we could not audit significant account balances. Because of weaknesses in the Library's financial management operations, its ability to account for and control its collection of an estimated 89 million books and other materials was limited. To help the Library bring about lasting improvements in its internal controls, we recommended that the Librarian of Congress (1) designate a chief financial officer to act as the focal point for the Library's accounting and financial management functions, (2) establish accounting and internal control policies and procedures to ensure compliance with applicable accounting standards, and (3) develop an overall financial management improvement plan. (GAO/AFMD-91-13, see p. 976.)

Products With Open Recommendations: Legislative Reviews and Audit Oversight

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	Employee Benefits: Improved Plan Reporting and CPA Audits Can Increase Protection Under ERISA (AFMD-92-14)	975
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Air Force Audit Agency: Opportunities to Improve Internal Auditing

AFMD-90-16, 02/20/90 GAO Contact: David L. Clark, Jr., (202)275-9489

Background

Pursuant to a congressional request, GAO reviewed the Air Force Audit Agency's (AFAA): (1) allocation of audit resources; (2) use of military and civilian auditors; (3) audit quality; and (4) independence.

Findings

GAO found that: (1) AFAA provided audit coverage over all significant Air Force procurement areas and major weapons systems during fiscal years 1986 through 1988; (2) AFAA recommendations led to $339 million in potential monetary benefits during fiscal year (FY) 1988; (3) audits of major operations resulted in such significant management improvements as improved internal controls, contracting procedures, and financial management systems; and (4) AFAA operated independently in accordance with generally accepted auditing standards. GAO also found that: (1) the Air Force could potentially save $2 million annually if AFAA replaced military auditor positions with civilian staff; (2) AFAA needs to consider mission criticality, financial integrity, and budget size when allocating audit resources; and (3) AFAA could improve its referencing policy by requiring that auditors reference written summaries to original working papers.

Open Recommendations to Agencies

Recommendation: To reduce the costs of AFAA operations, the Secretary of the Air Force should replace all military auditor positions with civilian positions.
Status: Action in process. Estimated completion date: 10/94. The first military auditors left AFAA in July 1990. This began a 4-year process agreed upon by the Secretary and the Chairman, House Armed Services Committee. In fiscal year 1991, 67 military positions were converted. During fiscal year 1992, AFAA will convert an additional 62 positions. As of July 31, 1992, AFAA had 108 authorized positions to convert.

Audit Resolution: Strengthened Guidance Needed to Ensure Effective Action

AFMD-92-16, 03/24/92 GAO Contact: David L. Clark, Jr., (202)275-9489

Background

Pursuant to a congressional request, GAO reviewed the extent to which the managers of four federal agencies acted on inspector general (IG) audit recommendations, focusing on whether the: (1) managers properly closed and documented IG audit recommendations; (2) Office of Management and Budget's (OMB) guidance sufficiently detailed proper closing and documentation procedures; and (3) OMB guidance reflects the reporting requirements imposed by the Inspector General Act Amendments of 1988.

Findings

GAO found that: (1) of 34 audit recommendations reviewed at the Departments of Education, Health and Human Services, and Veterans Affairs, and at the National Aeronautics and Space Administration, 28 had audit resolution problems; (2) in eight cases, agencies closed the recommendations without completing corrective actions; (3) the agencies closed 18 audit recommendations without sufficiently documenting that corrective actions had been completed; (4) OMB guidance does not provide specific information for managers to determine when to close an audit recommendation or what kind of documentation is sufficient to support closure of an audit recommendation; and (5) OMB has not updated its guidance to reflect the additional reporting

requirements mandated by the 1988 amendments.

Open Recommendations to Agencies

Recommendation: The Director, OMB, should revise OMB Circular A-50, "Audit Followup," to clarify what agencies must do before closing out audit recommendations. Specifically, the circular should require that agencies close recommendations when agreed-upon corrective actions have been implemented, when alternative actions have been taken that essentially meet the auditors' intent, or when circumstances have changed and the recommendations are no longer valid.
Status: Action in process. OMB is in the process of revising OMB Circular A-50.

Recommendation: The Director, OMB, should revise OMB Circular A-50, "Audit Followup," to clarify what agencies must do before closing out audit recommendations. The circular should require that agencies provide the documentation necessary to verify that agreed-upon corrective actions have been implemented, alternative actions have been taken that essentially meet the auditors' intent, or circumstances have changed and the recommendations are no longer valid. In addition, the guidance should reflect the reporting requirements and pertinent definitions contained in the Inspector General Act Amendments of 1988.
Status: Action in process. OMB is in the process of revising OMB Circular A-50.

CPA Audit Quality: Improved Controls Are Needed To Ensure Quality Audits of Federal Loan Programs

AFMD-88-3, 05/02/88 GAO Contact: David L. Clark, Jr., (202)275-9489

Background

GAO reviewed the Department of Agriculture's (USDA), the Department of Housing and Urban Development's (HUD), and the Small Business Administration's (SBA) controls for ensuring that certified public accountants (CPA) conduct high-quality audits of their loan programs.

Findings

GAO found that: (1) 25 percent of loan program audits did not comply with auditing standards; (2) noncompliance with auditing standards included a lack of documentation regarding CPA financial transactions, tests, internal control evaluations, and compliance; and (3) a national professional CPA association made 25 recommendations in the areas of education, engagement, evaluation, enforcement, and information exchange to improve the quality of government audits. GAO also found that USDA, HUD, and SBA: (1) lacked effective controls for receiving and reviewing CPA audits of their loan program participants; and (2) did not fully address problems involving untimely receipt of audit reports, insufficient audit reviews, and inadequate written guidance for CPA in their internal control improvements.

Open Recommendations to Agencies

Recommendation: The Secretaries of Agriculture and Housing and Urban Development and the Administrator, SBA, should provide CPA with complete and current written audit guidance to use in the conduct of loan audits.
Addressee: Small Business Administration
Status: Action in process. SBA plans to issue written guidance in the near future.

Recommendation: The Secretary of Agriculture and the Administrator, SBA, should require that audits of participants in loan programs be performed in accordance with generally accepted government auditing standards (GAGAS).
Addressee: Small Business Administration
Status: Action in process. SBA plans to issue regulations to require GAGAS audits in the near future.

CPA Audit Quality: Status of Actions Taken to Improve Auditing and Financial Reporting of Public Companies

AFMD-89-38, 03/06/89 GAO Contact: David L. Clark, Jr., (202)275-9489

Background

Pursuant to a congressional request, GAO reviewed the implementation of changes to improve auditing and financial reporting of public companies.

Findings

GAO found that the public accounting profession and others have taken positive actions to address concerns about audit quality and the accuracy and reliability of financial disclosures, but have not acted on several proposals. GAO also found that: (1) the Securities and Exchange Commission (SEC) does not require companies to provide information concerning significant risks and uncertainties in the corporate management discussion and analysis (MD&A) section of annual reports; (2) in July 1988, SEC proposed a rule requiring public companies' management to report on their responsibilities for the financial statements and on their assessment of the company's internal controls, but SEC never finalized the rule; (3) while endorsing audit committees as an effective force for ensuring auditor independence, SEC decided not to require all public companies to establish audit committees; (4) direct notification by terminated auditors to SEC would serve to alert SEC to possible problems which caused the company to change auditors; (5) SEC has delayed action on mandatory peer review for all public company auditors while it addresses several issues, including the structure of an SEC-sponsored peer review program, the costs and benefits of mandatory peer review, and questions about SEC authority to require peer reviews; (6) the American Institute of Certified Public Accountants' (AICPA) Special Investigations Committee (SIC), which examines allegations of audit failures, has performed its activities in strict confidence, limiting SEC ability to monitor the investigative process; and (7) although AICPA has made significant progress in improving both professional and auditing standards, it has not updated guidelines for some specialized areas.

Open Recommendations to Agencies

Recommendation: SEC should adopt its proposal to require management of public companies to publicly report on its responsibility for the financial statements and internal controls.
Status: Action in process. SEC staff completed an analysis of comments on its proposal. SEC is waiting to see whether any congressional action takes place in this area.

Recommendation: SEC should require the auditor to review and publicly report on the management report.
Status: Recommendation valid/action not intended. According to SEC, no action is planned.

Recommendation: SEC should reverse its decision on audit committees and adopt a requirement for public companies to establish audit committees.
Status: Recommendation valid/action not intended. According to SEC, no action is planned.

Recommendation: AICPA, or SEC, if it concludes it has the authority, should require accountants to report directly to SEC when they resign or are terminated. However, if AICPA or SEC does not adopt such a requirement, legislation would be necessary to require direct notification to SEC.
Addressee: Securities and Exchange Commission
Status: Action not yet initiated. AICPA has taken the required action as to SEC Practice Section members. However, non-AICPA members are not covered, and SEC has taken no action.

Recommendation: For SEC to monitor the effectiveness of SIC activities, the Committee should provide SEC with access to all required information about the cases it investigates.
Status: Action in process. SEC is working with SIC in this area.

Employee Benefits: Improved Plan Reporting and CPA Audits Can Increase Protection Under ERISA

AFMD-92-14, 04/09/92 GAO Contact: David L. Clark, Jr., (202)275-9489

Background

Pursuant to a congressional request, GAO provided information on independent public accountants' audits of employee benefit plans, focusing on: (1) a November 1989 Department of Labor study that criticized such audits; (2) requirements for employee benefit plan audits; (3) scope limitations in such audits; and (4) ways to enhance plan reporting and audits.

Findings

GAO found that: (1) the Employee Retirement Income Security Act of 1974 (ERISA) requires annual audits of employee benefit plans with over 100 participants; (2) the Labor study concluded that 64 of 279 randomly selected plan audits violated at least one generally accepted auditing standard; (3) Labor referred 14 audits to the American Institute of Certified Public Accountants (AICPA) for what it believed was egregious disregard of professional standards; (4) 9 of the 25 plan audits that GAO reviewed had severe violations of auditing standards that seriously diminished the audit reports' reliability and usefulness; (5) insufficient planning and supervision, inadequate evidence of testing, inadequate reporting, and auditors' lack of knowledge about specialized procedures for auditing employee benefit plans contributed to plan audit problems; and (6) AICPA independently investigated and upheld most of Labor's findings, and has publicized audit problems and expanded guidance to improve the quality of such audits. GAO also found that ERISA: (1) does not require plan administrators or auditors to report on internal controls; (2) allows plan administrators to exclude the examination of certain investments and assets from plan audits; (3) does not require auditors to promptly disclose discovery of fraud or serious fiduciary breaches to Labor or plan participants; (4) does not require auditors to participate in peer review programs; and (5) does not require that plan audit reports be addressed to plan participants.

Open Recommendations to Congress

Recommendation: Congress should amend ERISA to eliminate the provision that permits plan administrators to direct audit firms to perform limited-scope audits.
Status: Action in process.

Recommendation: Congress should amend ERISA to require plan administrators to report on the effectiveness of plan internal controls and auditors to report on plan administrators' assessments of those controls. Reports prepared by plan administrators should be included in plan annual reports submitted to Labor and should: (1) describe actions taken to establish and maintain an effective system of internal control; (2) contain the plan administrator's assessment of the effectiveness of the plan's internal control structure; (3) identify material control weaknesses that have not been corrected; and (4) contain the signature of the plan administrator.
Status: Action not yet initiated.

Recommendation: Congress should amend ERISA to require that plan auditors report fraud and serious ERISA violations to Labor promptly after discovery if plan administrators do not do so.
Status: Action in process.

Recommendation: Congress should amend ERISA to require that plan auditors participate in a peer review program that assesses the quality of at least one plan audit.
Status: Action in process.

Recommendation: Congress should amend ERISA to require that plan auditors address their reports jointly to plan administrators and participants.
Status: Action not yet initiated.

Congressional Action: On May 12, 1992, H.R. 5158 and S. 2708, bills to improve enforcement of the Employee Retirement Income Security Act of 1974, were introduced. The bills would repeal limited-scope audits, require peer review, require reporting information on criminal violations strictly to DOL, and remove timely notification of the termination of an accountant.

Open Recommendations to Agencies

Recommendation: AICPA should communicate to its membership the results of: (1) its investigations of the 10

audits referred by Labor, with which AICPA found problems; and (2) future investigations of deficient plan audits.

Status: Action in process. AICPA revised its audit guide and publicized GAO results to its membership in the 1991 industry risk alert.

Financial Audit: First Audit of the Library of Congress Discloses Significant Problems

AFMD-91-13, 08/22/91 GAO Contact: David L. Clark, Jr., (202)275-9489

Background

GAO audited the financial operations of the Library of Congress for the fiscal year ended September 30, 1988, focusing on the Library's: (1) available financial information; (2) internal accounting controls; and (3) compliance with laws and regulations.

Findings

GAO found that: (1) the Library could not substantiate the number or value of items in its collection, support its accounts receivable or its advances from others, or effectively prevent duplicate or incorrect payments; (2) the Library did not follow generally accepted accounting principles; (3) the Library lacked centralized policies and procedures needed to control and integrate its financial management system; (4) the Library lacked policies and procedures requiring routine reconciliation of the general ledger control accounts with subsidiary records; (5) the Library could not identify and correct any errors in the accounts before they adversely affected the reliability or accuracy of its financial statements and other financial management information; (6) weaknesses in the Library's controls over its Federal Library and Information Network (FEDLINK) adversely affected its ability to achieve intended program objectives, comply with applicable laws and regulations, and ensure proper fund control; (7) the Library used expired funds and amounts in excess of authorized obligation limits to pay for FEDLINK services and obligated FEDLINK funds without proper authorization or documentation; (8) the Library did not satisfy competition requirements before awarding FEDLINK contracts, and could not demonstrate that its automated data processing contract awards under the program were properly authorized; (9) the Library made unauthorized use of revolving gift funds and improperly accepted nonappropriated fund reimbursements as gifts; and (10) since the review, the Library has taken a number of steps to improve the identified weaknesses.

Open Recommendations to Agencies

Recommendation: To help the Library bring about lasting improvements in its internal controls, the Librarian of Congress should designate a chief financial officer to act as the focal point for the Library's accounting and financial management functions. This official should be responsible for developing and implementing internal-control and accounting-system policies and procedures, and for directing, integrating, and reviewing the operation of financial management systems throughout the Library.

Status: Action in process. The Librarian of Congress has identified the Director of Financial Services as the person responsible for overseeing the Library's day-to-day financial operations and providing policy advice.

Recommendation: To help the Library bring about lasting improvements in its internal controls, the Librarian of Congress should establish accounting and internal control policies and procedures to ensure compliance with Title 2 requirements. Those policies and procedures should include provisions to address the specific weaknesses noted in this report, including provisions to: (1) account for and control assets and liabilities; (2) establish a complete, integrated financial management system; (3) ensure that required reconciliations are performed routinely; and (4) ensure that FEDLINK program obligations are properly authorized.
Status: Action in process. The Librarian of Congress has adopted GAO internal control and financial management standards and selected accounting standards from Title 2. Other standards are being developed.

Recommendation: To help the Library bring about lasting improvements in its internal controls, the Librarian of Congress should develop an overall financial management improvement plan to: (1) carry out a physical

inventory of the Library's national treasure; (2) assist in setting priorities and fixing accountability and responsibility; and (3) specify corrective actions and milestones that will lead to the production of an effective set of internal controls, an integrated financial management system established in accordance with Title 2, and an annual report that includes financial statements. The plan should provide for periodic reviews of the Library's financial operations by financial managers and for periodic independent financial audits to ensure the continued integrity and reliability of data produced by financial systems.
Status: Action in process. The Librarian of Congress has developed a financial management improvement plan with milestones for corrective actions. This plan provides for limited reviews by program managers, and their first reviews have been performed. Audits have not yet been scheduled.

Recommendation: To address the compliance issues discussed, the Librarian of Congress should seek statutory authority to use gifts for self-sustaining activities as revolving funds.
Status: Action in process. The Librarian of Congress submitted legislation for authority to operate revolving funds. In June 1991, Senator Pell introduced S. 1416. Based on comments from interested parties, hearings were held in July 1992, and revised legislation will be submitted.

Recommendation: To address the compliance issues discussed, the Librarian of Congress should ensure that prices charged customers under the FEDLINK program reflect the Library's actual costs.
Status: Action in process. The Librarian of Congress has implemented a policy of periodic studies by consultants to determine the cost of providing services and establishing new cost recovery schedules. The first study was completed in FY 1991, and the FY 1993 study is currently ongoing. Action should not be considered complete until verified by IG or independent auditors.

Recommendation: To address the compliance issues discussed, the Librarian of Congress should ensure that the number of staff positions financed from Economy Act reimbursements complies with the limitation imposed by law.
Status: Recommendation valid/action not intended. The agency disagreed with the recommendation and related finding. However, the number of positions financed from Economy Act reimbursements has diminished dramatically, while compliance with the law has not yet been determined.

Single Audit Act: Single Audit Quality Has Improved but Some Implementation Problems Remain

AFMD-89-72, 07/27/89 GAO Contact: David L. Clark, Jr., (202)275-9489

Background

Pursuant to a congressional request, GAO reviewed the Office of Management and Budget's (OMB) implementation of the Single Audit Act, focusing on the: (1) quality of single audits by determining their compliance with generally accepted government auditing standards; and (2) usefulness of single audits to report recipients.

Findings

GAO found that: (1) certified public accountants (CPA) complied with auditing standards in 35 of the 40 audits reviewed because their audits showed sufficient evidence of studies and evaluations of internal controls and compliance testing; (2) five CPAs noted problems with some audits relating to either internal controls, compliance testing, or reporting; (3) federal inspectors general did not provide consistent oversight, and the degree of monitoring over audit quality varied; and (4) although most report recipients had concerns about the usefulness of single audits, most of the reports included findings and covered the majority of federal funds provided, but did not always identify the programs tested for compliance or the extent of testing.

Open Recommendations to Agencies

Recommendation: The Director, OMB, should amend OMB Circular A-128 to require auditors to identify in single audits those programs tested for compliance with laws and regulations and to differentiate among those tested as major or nonmajor programs and

those tested in connection with the audit of the general purpose financial statements.
Status: Action not yet initiated. OMB plans to change OMB Circular A-128; however, the exact time is unknown. The President's Council on Integrity and Efficiency and GAO currently have studies ongoing that deal with single audits and OMB wants to wait until these studies are completed before changing the circular.

Superfund: EPA Cost Estimates Are Not Reliable or Timely

AFMD-92-40, 07/01/92 GAO Contact: Jeffrey C. Steinhoff, (202)275-9454

Background

GAO provided information on the Environmental Protection Agency's (EPA) Superfund Program, focusing on whether EPA reporting of Superfund's estimated funding is reasonable.

Findings

GAO found that: (1) EPA Superfund cost estimates are not reliable or useful for overseeing costs or making funding decisions; (2) EPA substantially understates Superfund cost estimates and is often over a year late in issuing required cost estimates; (3) Superfund cost estimates often exclude future National Priorities List (NPL) sites and do not reflect realistic costs to complete cleanup efforts at current sites; (4) EPA does not use available forecast management techniques to estimate future costs; (5) Congress has authorized $15.2 billion for Superfund, but EPA has advised Congress that it would need $26.4 billion for hazardous waste cleanup; (6) EPA estimates that an additional 1,000 Superfund cleanup sites by the year 2000 would require approximately $11 billion and total Superfund costs are likely greater than EPA reports; and (7) the EPA Chief Financial Officer (CFO) and Inspector General do not monitor the reliability of Superfund cost estimates prepared by program managers.

Open Recommendations to Agencies

Recommendation: To improve the usefulness of estimates to complete hazardous waste site cleanup, the Administrator, EPA, should require the Assistant Administrator for Solid Waste and Emergency Response to: (1) report the estimates in categories showing those currently on NPL, those to be added over a certain period, such as the next 10 years, and those to be added in the more distant future; (2) substantiate and document as reasonable, the factor used in preparing the estimates to reflect the growth in the cost of cleanup projects underway; and (3) use forecast management practices, such as identifying forecast errors, in developing the estimates.
Status: Action not yet initiated. EPA, in its response to the draft report, disagreed with this recommendation.

Recommendation: To help ensure the reliability and timeliness of Superfund cost estimates, the Administrator, EPA, should provide CFO authority and responsibility, as envisioned in the CFO Act, for providing guidance on preparing the estimates and monitoring the results.
Status: Action not yet initiated. EPA, in its response to the draft report, agreed with this recommendation.

Recommendation: To help ensure the reliability and timeliness of Superfund cost estimates, the Administrator, EPA, should direct CFO to disclose in the Superfund financial statement overview, information on the estimated cost of hazardous waste site cleanup.
Status: Action not yet initiated. EPA, in its response to the draft report, agreed conceptually with this recommendation. However, it cited a lack of resources to develop the needed cost accounting system which would implement the recommendation.

Program Evaluation and Methodology

Program Evaluation and Methodology 981

Program Evaluation and Methodology

Issue Area Summary

Impact of GAO's Work

More and more, congressional committees require evaluative information on federal government programs and issues, and they look to the congressional agencies, including GAO, to provide it. Sound program evaluations are also valuable tools for improved management in government. To help improve the quality of evaluative information available to the Congress and agencies for carrying out government programs, we evaluate various executive agencies' programs, usually at the request of congressional committees. These studies usually fall into one of four areas—(1) determining the intended and unintended effects of an existing program, (2) identifying the potential effects of a proposed program, (3) assessing the quality of information available in a program area for use in congressional decisionmaking, or (4) reviewing executive branch evaluation functions and studies.

In many evaluation reports, we made recommendations to agency officials to (1) correct problems identified in existing programs, (2) increase their awareness of potential effects of proposed programs, (3) improve the quality of information they are collecting and analyzing, and (4) develop more fully their own capability to perform high-quality program evaluations. Thus, while these studies are often used initially by the Congress in its deliberations on specific programs, they are also intended to bring about agency improvements.

Also, in some cases, our program evaluations have provided demonstrations or applications of specific designs and methodologies for measuring the extent of program effectiveness or answering evaluation questions of general interest. The results of our work have frequently helped others in the evaluation field perform their work.

Key Open Recommendations

Because our program evaluation and methodology studies also concern other issue areas, the studies are also discussed in the appropriate issue area sections of this publication. For example, our report on the effects of reproductive and developmental toxicants is also discussed in the section entitled "National and Public Health Issues."

Food and Agriculture: Crop Price Forecasts

The report on the accuracy of independent price forecasts for crop insurance was issued in December 1991. We found that (1) corn, wheat, and soybean price forecasts had exhibited large bias errors that exceeded those of available alternative forecasts and (2) the Department of Agriculture (USDA) would have spent about $194 million less if it had used the forecasts made by the World Agricultural Outlook Board (WAOB) over crop years 1983 to 1989. We identified other forecasting and program cost issues that we believe affect the actuarial soundness of USDA's program. We recommended that USDA, to the extent possible, use available WAOB crop price forecasts because they had been shown to be more accurate than USDA's. We also recommended an assessment of the cost-effectiveness of conducting additional forecasts and determining actual crop prices on specialty crops for which such information was not then available. (GAO/PEMD-92-4, see p. 390.)

Related Products With Open Recommendations Under Other Issue Areas

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National and Public Health Issues: Toxicants

In October 1991, we reported on the extent to which toxicants were being examined and regulatory standards established for reproductive and developmental effects. We found that the protection afforded the public by current regulation was uncertain at best. We recommended that the Environmental Protection Agency, the Consumer Product Safety Commission, the Food and Drug Administration, and the Occupational Safety and Health Administration perform separate analyses for reproductive and developmental outcomes in risk assessments for the chemicals we had examined and for future regulatory decisionmaking. We also recommended that these agencies review the regulations on each chemical to ensure that they provided sufficient protection against reproductive and developmental disease. (GAO/PEMD-92-3, see p. 600.)

National and Public Health Issues: Drug Abuse Research

We examined the federal investment in research on the treatment, the prevention, and the causes of drug abuse. Though funding for such research has grown, overall research and development remains a small part of the nation's drug control strategy, accounting for 4 percent of the $10.5 billion budget authority for fiscal year 1991. We recommended that the Congress review (1) the place of research in national drug control policy and (2) the issue of whether adequate evaluation research was being conducted at the Office of National Drug Control Policy and the major executive agencies responsible for segments of the national drug control effort. (GAO/PEMD-92-5, see p. 591.)

Income Security: Foster Care

In 1989, we found that the 1980 foster care reforms had not yet been fully implemented at the federal and state levels. The Department of Health and Human Services (HHS) was continuing to provide incentive grants—without further review—to six states that had previously failed to demonstrate the required protection for children in foster care. We recommended that HHS complete the postponed reviews in those six states and conduct periodic reviews promptly in the future. Three years later, only two of these states have achieved compliance, while the performance of two others has yet to be reviewed. In addition, final regulations for a national adoption and foster care information system, which was to have been operational in October 1991, have been developed but not yet issued. (GAO/PEMD-89-16, see p. 650.)

Housing and Community Development: Enterprise Zones

Following the recent disturbances in Los Angeles, congressional attention focused on efforts to rebuild the economies of the nation's cities, with special emphasis on the role of tax incentive enterprise zones. In our study of state enterprise zones, we found that the evidence did not show that they were effective in increasing employment or in providing offsets, such as reduced welfare expenditures, to the revenue losses associated with the tax incentives. Therefore, we recommended that before moving forward with a large-scale national enterprise zone program, the Congress consider undertaking a limited demonstration project implemented under a variety of different conditions and including a strong evaluation component. (GAO/PEMD-89-2, see p. 435.)

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