



Testimony

Before the Subcommittee on the
Middle East and North Africa,
Committee on Foreign Affairs,
House of Representatives

For Release on Delivery
Expected at 2:00 p.m. ET
Tuesday, June 10, 2014

AFGHANISTAN

Oversight and Accountability of U.S. Assistance

Statement of Charles Michael Johnson, Jr.
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GAO Highlights

Highlights of [GAO-14-680T](#), a testimony before the Subcommittee on the Middle East and North Africa, Committee on Foreign Affairs, House of Representatives

Why GAO Did This Study

The U.S. government has engaged in multiple efforts in Afghanistan since declaring a global war on terrorism that targeted al Qaeda, its affiliates, and other violent extremists, including certain elements of the Taliban. These efforts have focused on a whole-of-government approach that calls for the use of all elements of U.S. national power to disrupt, dismantle, and defeat al Qaeda and its affiliates and prevent their return to Afghanistan. This approach, in addition to security assistance, provided billions toward governance and development, diplomatic operations, and humanitarian assistance.

To assist Congress in its oversight, GAO has issued over 70 products since 2003 including key oversight issues related to U.S. efforts in Afghanistan. This testimony summarizes the key findings from those products and discusses: (1) the challenges associated with operating in Afghanistan, (2) key oversight and accountability issues regarding U.S. efforts in Afghanistan, and (3) the need for contingency planning as the U.S. transitions to a civilian-led presence in Afghanistan.

What GAO Recommends

While GAO is not making new recommendations it has made numerous recommendations in prior reports aimed at improving U.S. agencies' oversight and accountability of U.S. funds in Afghanistan. U.S. agencies have generally concurred with these recommendations and have taken or plan to take steps to address them.

View [GAO-14-680T](#). For more information, contact Charles Michael Johnson, Jr. at (202) 512-7331 or johnsoncm@gao.gov.

June 10, 2014

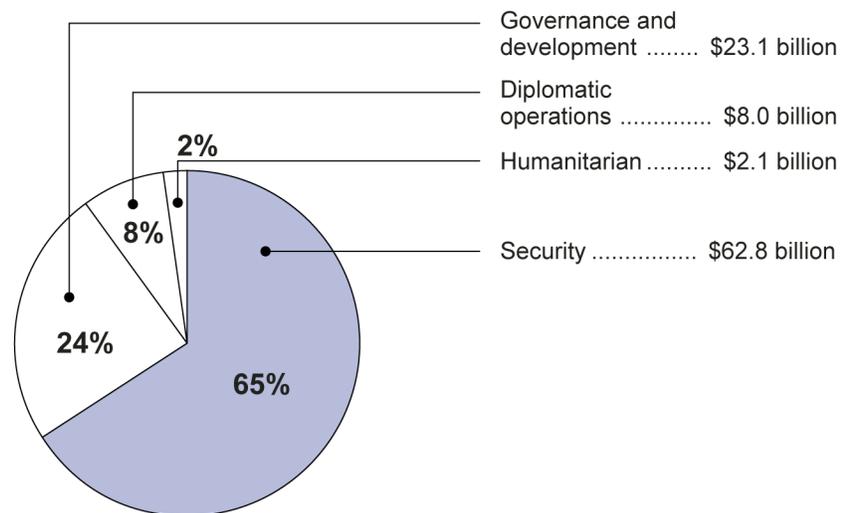
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Oversight and Accountability of U.S. Assistance

What GAO Found

Since 2003, GAO has identified numerous challenges related to U.S. efforts in Afghanistan. Among the various challenges that GAO and others have identified, are the following: the dangerous security environment, the prevalence of corruption, and the limited capacity of the Afghan government to deliver services and sustain donor-funded projects. As illustrated in the figure below, between fiscal years 2002 and 2013, U.S. agencies allocated nearly \$100 billion toward U.S. efforts in Afghanistan.

Breakout of U.S. Allocations for Efforts in Afghanistan, Fiscal Years 2002-2013



Source: GAO analysis of Departments of Defense, Justice, and State data. | GAO-14-680T

Note: This figure does not include funding provided for U.S. military or other operations in Afghanistan. Percentages may not add up to 100 as a result of rounding.

The United States, along with the international community, has focused its efforts in areas such as building the capacity of Afghan ministries to govern and deliver services, developing Afghanistan's infrastructure and economy, and developing and sustaining the Afghan National Security Forces. In multiple reviews of these efforts, GAO has identified numerous shortcomings and has made recommendations to the agencies to take corrective actions related to (1) mitigating the risk of providing direct assistance to the Afghan government, (2) oversight and accountability of U.S. development projects, and (3) estimating the future costs of sustaining Afghanistan's security forces which the United States and international community have pledged to support.

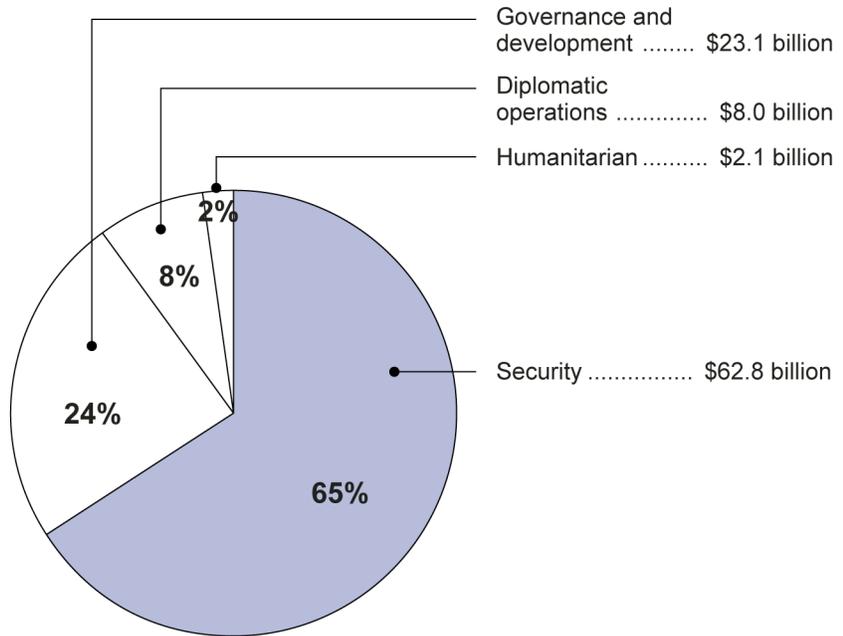
In February 2013, GAO reported that while the circumstances, combat operations, and diplomatic efforts in Iraq differ from those in Afghanistan, potential lessons could be learned from the transition from a military- to a civilian-led presence to avoid possible missteps and better utilize resources. As GAO has reported, contingency planning is critical to a successful transition and to ensuring that there is sufficient oversight of the U.S. investment in Afghanistan. This is particularly vital given the uncertainties of the U.S.-Afghanistan Bilateral Security Agreement and the ultimate size of the post-2014 U.S. presence in Afghanistan.

Chairman Ros-Lehtinen, Ranking Member Deutch, and Members of the Subcommittee:

I am pleased to be here to discuss key issues relating to the oversight and accountability of U.S. government efforts in Afghanistan. Since declaring a global war on terrorism, the U.S. government has engaged in multiple efforts in Afghanistan. These efforts have focused on a whole-of-government approach that calls for the use of all elements of U.S. national power to disrupt, dismantle, and defeat al Qaeda and its affiliates, and other extremists, including certain elements of the Taliban, and prevent their return to Afghanistan. In fiscal years 2002 through 2013, U.S. agencies, including the Departments of State (State) and Defense (DOD) and the U.S. Agency for International Development (USAID), have allocated close to \$100 billion for efforts in Afghanistan. As shown in figure 1, U.S. agencies allocated:

- \$62.8 billion to support Afghanistan's security in areas such as the development of Afghan National Security Forces (ANSF) and counternarcotics efforts.
- \$23.1 billion to support governance and development efforts, such as the construction of roads, schools, and other infrastructure projects.
- \$8.0 billion for diplomatic operations, such as diplomatic, consular and building operations.
- \$2.1 billion for humanitarian assistance, including refugee, food, and disaster assistance.

Figure 1: Breakout of U.S. Allocations for Efforts in Afghanistan, Fiscal Years 2002-2013



Source: GAO analysis of Departments of Defense, Justice, and State data. | GAO-14-680T

Note: Figure 1 does not include funding provided for U.S. military or other operations in Afghanistan. Percentages may not add up to 100 as a result of rounding.

Since 2003, GAO has issued over 70 products and participated in numerous congressional hearings and briefings on U.S. efforts in Afghanistan. In the course of our work, we have made over 150 recommendations to U.S. agencies on a range of actions that should be taken to improve program planning, implementation, management, and oversight. U.S. agencies have generally concurred and have taken steps to address many of our recommendations. In addition, we have identified several matters and key oversight issues for Congress. Our most recent key issues report prepared for the 113th Congress identified several oversight issues and is the basis for my testimony today.¹

¹GAO, *Afghanistan: Key Oversight Issues*, [GAO-13-218SP](#) (Washington, D.C.: Feb. 11, 2013).

Among the key issues we have highlighted related to U.S. efforts in Afghanistan:

- challenges faced by U.S. agencies operating in Afghanistan;
- the need to ensure oversight and accountability of U.S. efforts invested in Afghanistan; and
- the need to plan for contingencies as the U.S. transitions to a civilian-led presence in Afghanistan.

This testimony and our 2013 key issues report summarizes some of the work we have reported on in over 70 issued products since 2003 related to U.S. efforts in Afghanistan. Detailed information on the scope and methodology for our prior work summarized in this testimony can be found in the reports cited. We conducted the work that this statement is based on in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audits to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provided a reasonable basis for our findings and conclusions based on our audit objectives.

Challenges Associated with Operating in Afghanistan

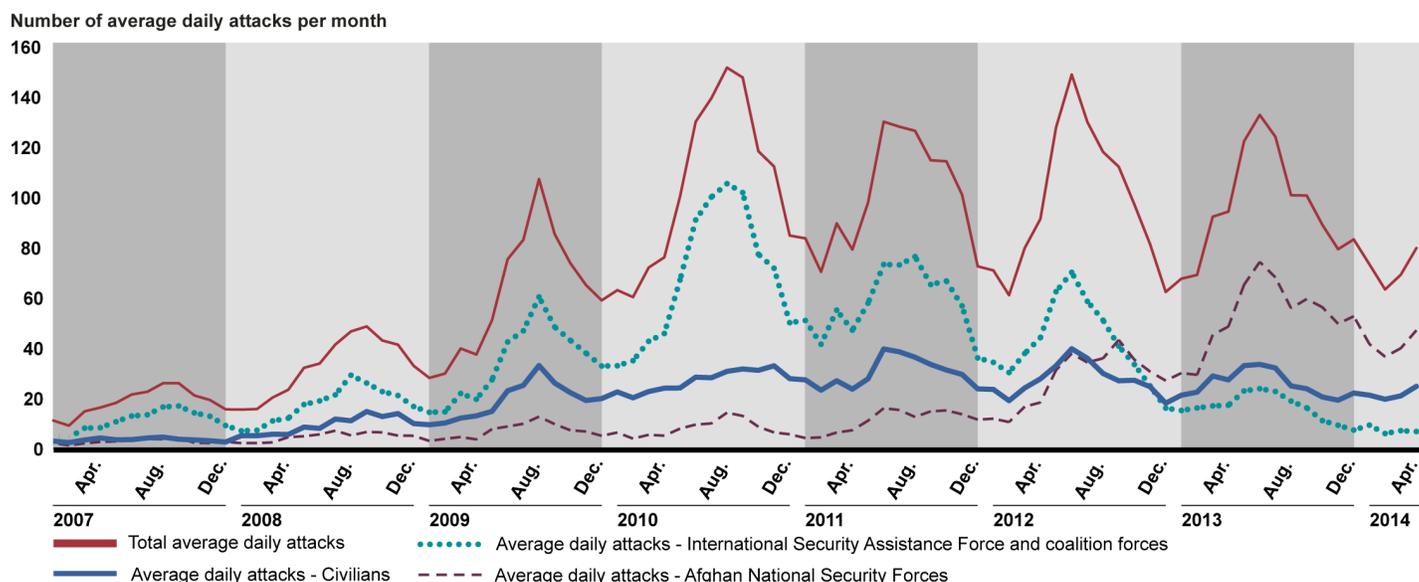
Our work has identified several challenges related to U.S. efforts in Afghanistan. Among those we highlighted in our 2013 key issues report are a dangerous security environment, the prevalence of corruption, and the limited capacity of the Afghan government to deliver services and sustain donor funded projects.

- *Dangerous security environment.* Afghanistan's security environment continues to challenge the efforts of the Afghan government and international community. This is a key issue that we noted in 2007 when we reported that deteriorating security was an obstacle to the U.S. government's major areas of focus in Afghanistan.² In December 2009, the U.S. and coalition partners deployed additional troops to disrupt and defeat extremists in Afghanistan. While the security situation in Afghanistan has improved, as measured by enemy-

²GAO, *Securing, Stabilizing, and Reconstructing Afghanistan: Key Issues for Congressional Oversight*, [GAO-07-801SP](#) (Washington, D.C.: May 24, 2007).

initiated attacks on U.S. and coalition forces, Afghan security forces, and non-combatants, including Afghan civilians, the number of daily enemy-initiated attacks remains relatively high compared to the number of such attacks before 2009. In 2012, attacks on ANSF surpassed attacks on U.S. and coalition forces (see fig. 2).

Figure 2: Average Daily Number of Enemy-Initiated Attacks on International Security Force Assistance (ISAF) and Afghan National Security Forces (ANSF) Troops, by Month, December 2005—April 2014



Source: GAO analysis of Defense Intelligence Agency data. | GAO-14-680T

Note: Enemy-initiated attacks do not include insider attacks. Some U.S. special forces in Afghanistan are not under ISAF command. Coalition forces include U.S. and ISAF forces in Afghanistan but exclude ANSF and other Afghan security organizations.

- Prevalence of corruption in Afghanistan.* Corruption in Afghanistan continues to undermine security and Afghan citizens' belief in their government and has raised concerns about the effective and efficient use of U.S. funds. We noted in 2009 that according to the Afghan National Development Strategy pervasive corruption exacerbated the Afghan government's capacity problems and that the sudden influx of donor money into a system already suffering from poor procurement practices had increased the risk of corruption and waste of

resources.³ According to Transparency International's 2013 Corruption Perception Index, Afghanistan is ranked at the bottom of countries worldwide.⁴ In February 2014, the Afghan President dissolved the Afghan Public Protection Force which was responsible for providing security intended to protect people, infrastructure, facilities, and construction projects. DOD had reported major corruption concerns within the Afghan Public Protection Force.

- *Limited Afghan capacity.* While we have reported that the Afghan government has increased its generation of revenue, it remains heavily reliant on the United States and other international donors to fund its public expenditures and continued reconstruction efforts.⁵ In 2011, we reported that Afghanistan's domestic revenues funded only about 10 percent of its estimated total public expenditures.⁶ We have repeatedly raised concerns about Afghanistan's inability to sustain and maintain donor funded projects and programs, putting U.S. investments over the last decade at risk. DOD reported in November 2013 that Afghanistan remains donor dependent.⁷

These persistent challenges are likely to play an even larger role in U.S. efforts within Afghanistan as combat forces continue to withdraw through the end of 2014.

Key Oversight and Accountability Issues Regarding U.S. Efforts in Afghanistan

The United States, along with the international community, has focused its efforts in areas such as building the capacity of Afghan ministries to govern and deliver services, developing Afghanistan's infrastructure and economy, and developing and sustaining ANSF. In multiple reviews of these efforts, we have identified numerous shortcomings and have made recommendations to the agencies to take corrective actions related to (1) mitigating against the risk of providing direct assistance to the Afghan

³GAO, *Afghanistan: Key Issues for Congressional Oversight*, [GAO-09-473SP](#) (Washington, D.C.: Apr. 21, 2009).

⁴Transparency International. *Corruption Perceptions Index 2013*. (Berlin, Germany: Dec. 3, 2013).

⁵[GAO-13-218SP](#), Enclosure V.

⁶GAO. *Afghanistan's Donor Dependence*. [GAO-11-948R](#) (Washington, D.C.: Sept. 20, 2011).

⁷DOD. *Report on Progress Toward Security and Stability in Afghanistan*. (Washington, D.C.: November 2013).

government, (2) oversight and accountability of U.S. development projects, and (3) estimating the future costs of ANSF.

Mitigating the Risk of Providing Direct Assistance to the Afghan Government

In 2010, the United States pledged to provide at least 50 percent of its development aid directly through the Afghan government budget within 2 years.⁸ This direct assistance was intended to help develop the capacity of Afghan government ministries to manage programs and funds. In the first year of the pledge, through bilateral agreements and multilateral trust funds, the United States more than tripled its direct assistance awards to Afghanistan, growing from over \$470 million in fiscal year 2009 to over \$1.4 billion in fiscal year 2010. For fiscal year 2013 USAID provided about \$900 million of its Afghanistan mission funds in direct assistance. In 2011 and 2013, we reported that while USAID had established and generally complied with various financial and other controls in its direct assistance agreements, it had not always assessed the risks in providing direct assistance before awarding funds.⁹ Although USAID has taken some steps in response to our recommendations to help ensure the accountability of direct assistance funds provided to the Afghan government, we have subsequently learned from a Special Inspector General for Afghanistan Reconstruction (SIGAR) report that USAID may have approved direct assistance to some Afghan ministries without mitigating all identified risks.¹⁰

Oversight and Accountability of U.S. Development Projects

Since 2002, U.S. agencies have allocated over \$23 billion dollars towards governance and development projects in Afghanistan through USAID, DOD, and State. The agencies have undertaken thousands of development activities in Afghanistan through multiple programs and funding accounts. We have previously reported on systemic weaknesses in the monitoring and evaluation of U.S. development projects as well as

⁸USAID has established a 5-year goal of providing 30 percent of mission funds worldwide for direct assistance by 2015.

⁹GAO, *Afghanistan: Actions Needed to Improve Accountability of U.S. Assistance to Afghanistan Government*, [GAO-11-710](#) (Washington, D.C.: July 20, 2011); and [GAO-13-218SP](#), Enclosure VI.

¹⁰SIGAR, *Direct Assistance: USAID Has Taken Positive Action to Assess Afghan Ministries' Ability to Manage Donor Funds, but Concerns Remain*, SIGAR-14-32-AR (Arlington, Va: Jan. 30, 2014).

the need for a comprehensive shared database that would account for all U.S. development efforts in Afghanistan (see table 1).¹¹

Table 1: Major U.S.-Administered Programs or Accounts Used to Fund Governance and Development Related Efforts in Afghanistan, Fiscal Years 2002-2013

	Economic Support Fund	Commander's Emergency Response Program	Task Force for Business and Stability Operations	Afghanistan Infrastructure Fund
Primary agency or agencies responsible	U.S. Agency for International Development (USAID)	Department of Defense (DOD)	DOD	DOD and Department of State
Fiscal year in which funding for Afghanistan began	2002	2004	2009	2011
Program or account description	Supports Afghan government in its efforts to promote economic growth, establish a democratic and capable state governed by the rule of law, and provide basic services for its people.	Enables U.S. commanders in Afghanistan to carry out small-scale projects designed to meet urgent humanitarian relief and reconstruction needs in their areas of responsibility.	Supports projects to help reduce violence, enhance stability, and support economic normalcy through strategic business and economic opportunities.	Supports high-priority, large-scale infrastructure projects that support the U.S. civilian-military effort in Afghanistan.
Total funding allocated since inception (millions)	\$16,542	\$2,921	\$614	\$1,125

Source: GAO analysis of agency data. | GAO-14-680T

Note: These four programs or accounts constitute most of the U.S. assistance for governance and development related efforts in Afghanistan since 2002. Smaller amounts of assistance for development efforts have been provided by other U.S. agencies and through other accounts such as USAID Development Assistance. For the purposes of this report, we refer to the Economic Support Fund and Afghanistan Infrastructure Fund as accounts and to the Commander's Emergency Response Program and the Task Force for Business and Stability Operations as programs.

With respect to monitoring and evaluation, although USAID collected progress reports from implementing partners for agriculture and water projects, our past work found that it did not always analyze and interpret project performance data to inform future decisions. USAID has

¹¹GAO, *Afghanistan Development: Enhancements to Performance Management and Evaluation Efforts Could Improve USAID's Agriculture Programs*, [GAO-10-368](#) (Washington, D.C.: July 14, 2010); *Afghanistan Development: U.S. Efforts to Support Afghan Water Sector Increasing, but Improvements Needed in Planning and Coordination*, [GAO-11-138](#) (Washington, D.C.: Nov. 15, 2010); and *GAO, Opportunities to Reduce Potential Duplication in Government Programs, Save Tax Dollars, and Enhance Revenue*, [GAO-11-318SP](#) (Washington, D.C.: Mar. 1, 2011).

undertaken some efforts in response to our recommendations to improve its monitoring and evaluation of the billions of dollars invested toward development projects in Afghanistan. We and other oversight agencies, however, have learned that USAID continued to apply performance management procedures inconsistently, fell short in maintaining institutional knowledge, and still needed to strengthen its oversight of contractors. For example, in February 2014, we reported that USAID identified improvements needed in its oversight and management of contractors in Afghanistan, including increasing the submission of contractor performance evaluations.¹² We also found that USAID may have missed opportunities to leverage its institutional knowledge, and have recently recommended that USAID further assess its procedures and practices related to contingency contracting.

We have also previously reported on several occasions on the need for a common database to avoid possible duplication and overlap of U.S. funded development efforts in Afghanistan. For example, in a review of U.S. funded road projects in Afghanistan, we reported in July 2008 that despite guidance requiring DOD to provide their project information to a USAID-maintained database, DOD had not done so. As a result, a comprehensive database of all U.S.-funded road projects in Afghanistan did not exist. We recommended that information on DOD's Commander's Emergency Response Program-funded road projects be included in a USAID-maintained database, and DOD concurred.¹³ Nearly 6 years later, we continue to report on the need for a comprehensive database. Despite the U.S. Mission in Afghanistan designating Afghan Info as the official database for U.S. foreign assistance efforts in Afghanistan, DOD has not taken steps to readily report its projects in Afghan Info or any other shared database. This raises concerns, as we have previously reported, about the potential duplication and overlap of U.S. development projects in Afghanistan. Furthermore, USAID officials have expressed concern about their lack of complete visibility into DOD funded development projects given the DOD's 2014 transition plans. Because of the limited progress made by U.S. agencies in reaching agreement on a

¹²GAO, *Contingency Contracting: State and USAID Made Progress Assessing and Implementing Changes, but Further Actions Needed*, [GAO-14-229](#) (Washington, D.C.: Feb. 14, 2014).

¹³GAO, *Afghanistan Reconstruction: Progress Made in Constructing Roads, but Assessments for Determining Impact and a Sustainable Maintenance Program Are Needed*, [GAO-08-689](#) (Washington, D.C.: July 8, 2008).

comprehensive database of U.S. development projects in Afghanistan in 2012, we suggested that Congress consider requiring U.S. agencies to report information in a shared comprehensive database.¹⁴

Estimating Future Costs of Sustaining ANSF

Since 2002, the United States, with assistance from coalition nations, has worked to build, train, and equip ANSF so that the Afghan government could lead the security effort in Afghanistan. U.S. agencies have allocated over \$62 billion to support Afghanistan's security, including efforts to build and sustain ANSF, from fiscal years 2002 through 2013. This has been the largest portion of U.S. assistance in Afghanistan. The United States and the international community have pledged to continue to assist in financing the sustainment of ANSF beyond 2014. In April 2012, we reported concerns regarding the need to be transparent in disclosing the long-term cost of sustaining ANSF beyond 2014.¹⁵ DOD initially objected to such disclosure noting that ANSF cost estimates depend on a constantly changing operational environment and that it provided annual cost information to Congress through briefings and testimonies. Our analysis of DOD data estimates that the cost of continuing to support ANSF from 2014 through 2017 will be over \$18 billion, raising concerns about ANSF's sustainability. Furthermore, we reported that on the basis of projections of U.S. and other donor support for ANSF, that there will be an estimated gap each year of \$600 million from 2015 through 2017 between ANSF costs and donor pledges if additional contributions are not made. We previously noted in 2005 and 2008 that DOD should report to Congress about the estimated long-term cost to sustain ANSF.¹⁶ In 2008, Congress mandated that DOD take such steps. In 2012, we once again

¹⁴GAO, *Afghanistan Development: Agencies Could Benefit from a Shared and More Comprehensive Database on U.S. Efforts*, GAO-13-34. (Washington, D.C.: Nov. 7, 2012); and "Development Efforts in Afghanistan," GAO's *Action Tracker* (Washington, D.C.: last updated Mar. 6, 2014), accessed June 5, 2014, http://www.gao.gov/duplication/action_tracker/Development_Efforts_in_Afghanistan/action1.

¹⁵GAO, *Afghanistan Security: Estimated Costs to Support Afghan National Security Forces Underscore Concerns about Sustainability*, GAO-12-438SU (Washington, D.C.: Apr. 26, 2012).

¹⁶GAO, *Afghanistan Security: Efforts to Establish Army and Police Have Made Progress, But Future Plans Need to be Better Defined*, GAO-05-575 (Washington, D.C.: June 30, 2005); and *Afghanistan Security: Further Congressional Action May Be Needed to Ensure Completion of a Detailed Plan to Develop and Sustain Capable Afghan National Security Forces*, GAO-08-661 (Washington, D.C.: June 18, 2008).

reported that DOD had not provided estimates of the long-term ANSF costs to Congress.¹⁷ Subsequently, in a November 2013 report to Congress on its efforts in Afghanistan, DOD included a section on the budget for ANSF and reported the expected size of ANSF to be 230,000 with an estimated annual budget of \$4.1 billion.

Need for Contingency Planning as the U.S. Transitions to a Civilian-Led Presence in Afghanistan

In February 2013, we reported that while the circumstances in Iraq differ from those in Afghanistan, potential lessons could be learned from the transition from a military to civilian-led presence to avoid possible missteps and better utilize resources. As we have reported, contingency planning is critical to a successful transition and to ensuring that there is sufficient oversight of the U.S. investment in Afghanistan.¹⁸ This is particularly vital given the uncertainties of the U.S.-Afghanistan Bilateral Security Agreement and post-2014 presence.

Lessons Learned from Iraq

While the circumstances, combat operations, and diplomatic efforts in Iraq differ from those in Afghanistan, potential lessons can be learned from the transition from a military to civilian-led presence in Iraq and applied to Afghanistan to avoid possible missteps and better utilize resources. In Iraq, State and DOD had to revise their plans for the U.S. presence from more than 16,000 personnel at 14 sites down to 11,500 personnel at 11 sites after the transition had begun—in part because the United States did not obtain the Government of Iraq's commitment to the planned U.S. presence. Given these reductions, we found that State was projected to have an unobligated balance of between about \$1.7 billion and about \$2.3 billion in its Iraq operations budget at the end of fiscal year 2013, which we brought to the attention of Congressional appropriators. As a result, \$1.1 billion was rescinded from State's Diplomatic and Consular Programs account. According to DOD officials, U.S. Forces-Iraq planning assumed that a follow-on U.S. military force would be approved by both governments. The decision not to have a follow-on force led to a reassessment of State and DOD's plans and presence.

¹⁷GAO-12-438SU.

¹⁸GAO-13-218SP, Enclosure IX.

Status of Transition to a Civilian-Led Presence in Afghanistan

In April 2014, we reported that State planned for the U.S. footprint in Afghanistan to consist of the U.S. Embassy in Kabul, with additional representation at other locations as security and resources allow.¹⁹ In a review still under way, we are examining the status of U.S. civilian agencies' plans for their presence in Afghanistan after the scheduled end of the U.S. combat mission on December 31, 2014, and how changes to the military presence will affect the post-2014 U.S. civilian presence. We have found that State plans to provide some critical support services to U.S. civilian personnel after the transition, but is planning to rely on DOD for certain other services. We plan to report in July 2014 on the anticipated size, locations, and cost of the post-2014 U.S. civilian presence, the planned division of critical support responsibilities between State and DOD, and how pending decisions regarding the post-2014 U.S. and coalition military presence will affect the U.S. civilian presence.

In closing, the President announced in May 2014 that the United States intends to maintain a military presence in Afghanistan through the end of 2016, stationing about 10,000 military personnel in Afghanistan with two narrow missions: to continue supporting ANSF training efforts and to continue supporting counterterrorism operations against the remnants of al Qaeda. Simultaneously, the President announced that the embassy would be reduced to a "normal" presence. At the same time, the United States has made commitments to continue providing billions of dollars to Afghanistan over the next 2 years. These recently announced plans underscore the bottom line of my message today: continued oversight of U.S. agencies is required to ensure the challenges they face are properly mitigated in Afghanistan and that there is oversight and accountability of U.S. taxpayer funds.

Chairman Ros-Lehtinen, Ranking Member Deutch, and Members of the Subcommittee, this concludes my prepared statement. I would be pleased to answer any questions that you may have at this time.

¹⁹GAO, *Afghanistan: Changes to Updated U.S. Civil-Military Strategic Framework Reflect Evolving U.S. Role*, [GAO-14-438R](#) (Washington, D.C.: Apr. 1, 2014).

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