



Testimony

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**PAPERWORK
REDUCTION ACT**

**New Approaches Can
Strengthen Information
Collection and Reduce
Burden**

Statement of Linda D. Koontz, Director
Information Management



G A O

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Highlights of [GAO-06-477T](#), a report to the Subcommittee on Regulatory Affairs, Committee on Government Reform, House of Representatives

Why GAO Did This Study

Americans spend billions of hours each year providing information to federal agencies by filling out forms, surveys, or questionnaires. A major aim of the Paperwork Reduction Act (PRA) is to minimize the burden that these information collections impose on the public, while maximizing their public benefit. Under the act, the Office of Management and Budget (OMB) is to approve all such collections. In addition, agency Chief Information Officers (CIO) are to review information collections before they are submitted to OMB for approval and certify that these meet certain standards set forth in the act.

GAO was asked to testify on the implementation of the act's provisions regarding the review and approval of information collections. For its testimony, GAO reviewed previous work in this area, including the results of an expert forum on information resources management and the PRA, which was held in February 2005 under the auspices of the National Research Council. GAO also drew on its earlier study of CIO review processes ([GAO-05-424](#)) and alternative processes that two agencies have used to minimize burden. For this study, GAO reviewed a governmentwide sample of collections, reviewed processes and collections at four agencies that account for a large proportion of burden, and performed case studies of 12 approved collections.

www.gao.gov/cgi-bin/getrpt?GAO-06-477T.

To view the full product, including the scope and methodology, click on the link above. For more information, contact Linda Koontz at (202) 512-6240 or koontzl@gao.gov.

PAPERWORK REDUCTION ACT

New Approaches Can Strengthen Information Collection and Reduce Burden

What GAO Found

Among the PRA provisions aimed at helping to achieve the goals of minimizing burden while maximizing utility is the requirement for CIO review and certification of information collections. GAO's review of 12 case studies showed that CIOs provided these certifications despite often missing or inadequate support from the program offices sponsoring the collections. Further, although the law requires that support be provided for certifications, agency files contained little evidence that CIO reviewers had made efforts to get program offices to improve the support they offered. Numerous factors have contributed to these problems, including a lack of management support and weaknesses in OMB guidance. Because these reviews were not rigorous, OMB, the agency, and the public had reduced assurance that the standards in the act—such as minimizing burden—were consistently met. To address the issues raised by its review, GAO made recommendations to the agencies and OMB aimed at strengthening the CIO review process and clarifying guidance. OMB and the agencies report making plans and taking steps to address GAO's recommendations.

Beyond the collection review process, the Internal Revenue Service (IRS) and the Environmental Protection Agency (EPA) have set up processes that are specifically focused on reducing burden. These agencies, whose missions involve numerous information collections, have devoted significant resources to targeted burden reduction efforts that involve extensive public outreach. According to the two agencies, these efforts led to significant reductions in burden. For example, each year, IRS subjects a few forms to highly detailed, in-depth analyses, reviewing all data requested, redesigning forms, and involving stakeholders (both the information users and the public affected). IRS reports that this process—performed on forms that have undergone CIO review and received OMB approval—has reduced burden by over 200 million hours since 2002. In contrast, for the 12 case studies, the CIO review process did not reduce burden.

When it considers PRA reauthorization, the Congress has the opportunity to promote new approaches, including alternatives suggested by the expert forum and by GAO. Forum participants made a range of suggestions on information collections and their review. For example, they suggested that OMB's focus should be on broad oversight rather than on reviewing each individual collection and observed that the current clearance process appeared to be "pro forma." They also observed that it seemed excessive to require notices of collections to be published twice in the *Federal Register*, as they are now. GAO similarly observed that publishing two notices in the *Federal Register* did not seem to be effective, and suggested eliminating one of these notices. GAO also suggested that the Congress mandate pilot projects to target some collections for rigorous analysis along the lines of the IRS and EPA approaches. Such projects would permit agencies to build on the lessons learned by the IRS and EPA and potentially contribute to true burden reduction.

Madam Chairman and Members of the Subcommittee:

I am pleased to be here today to discuss the Paperwork Reduction Act (PRA) and federal information collections.¹ As you know, one of the goals of the PRA is to help ensure that when the government asks the public for information, the burden of providing this information is as small as possible and the information itself is used effectively. In other words, the goal is to minimize the paperwork burden while maximizing the public benefit and utility of the information collected. To achieve this goal, the PRA includes provisions that establish standards and procedures for effective implementation and oversight of information collections.² Among these provisions is the requirement that agencies not establish information collections without having them approved by the Office of Management and Budget (OMB), and that before submitting them for approval, agencies' Chief Information Officers (CIO) certify that collections meet 10 specified standards—including that they avoid unnecessary duplication and reduce burden as much as possible.

As you requested, I will discuss results from a May 2005 report that we issued on PRA processes and compliance.³ In that work, we reviewed agencies' processes to certify that information collections meet PRA standards, and we described alternative processes that two agencies have used to minimize burden. I will also discuss various suggestions for alternative approaches to burden reduction that the Congress may wish to consider.

In preparing this testimony, we reviewed our previous work on PRA issues, including the results of an expert forum on information

¹ The Paperwork Reduction Act was originally enacted into law in 1980 (Pub. L. 96-511, Dec. 11, 1980). It was reauthorized with minor amendments in 1986 (Pub. L. 99-591, Oct. 30, 1986) and was reauthorized a second time with more significant amendments in 1995 (Pub. L. 104-13, May 22, 1995).

² Such collections may have a range of purposes: applications for government benefits, program evaluation, general purpose statistics, audit, program planning or management, research and regulatory or compliance all of which may occur in a variety of forms, including questionnaires and telephone surveys.

³ GAO, *Paperwork Reduction Act: New Approach May Be Need to Reduce Government Burden on Public*, [GAO-05-424](#) (Washington, D.C.: May 20, 2005).

resources management and the PRA, which was held in February 2005. To convene this forum, we contracted with the National Academies' National Research Council, which recruited panelists with expertise in the PRA and related areas. The 1½ day legislative forum was attended by observers from our agency, OMB, the Congressional Research Service, and staff of the House Government Reform Committee. (Attachment 1 lists the participants.)

In reviewing our previous work, we focused particularly on our May 2005 report and a subsequent June testimony.⁴ For this report and testimony, we performed detailed reviews of paperwork clearance processes and collections at four agencies: the Department of Veterans Affairs (VA), the Department of Housing and Urban Development (HUD), the Department of Labor, and the Internal Revenue Service (IRS). Together, these four agencies represent a broad range of paperwork burdens, and in 2003, they accounted for about 83 percent of the 8.1 billion hours of estimated paperwork burden for all federal agencies. Of this total, IRS alone accounted for about 80 percent.⁵ We also selected 12 approved collections as case studies (three at each of the four agencies) to determine how effective agency processes were. In addition, we analyzed a random sample (343) of all OMB-approved collections governmentwide as of May 2004 (8,211 collections at 68 agencies) to determine compliance with the act's requirements regarding agency certification of the 10 standards and consultation with the public. We designed the random sample so that we could determine compliance levels at the four agencies and governmentwide. Finally, although the Environmental Protection Agency (EPA) was not one of the agencies whose processes we reviewed, we analyzed documents and interviewed officials concerning the agency's efforts to reduce the burden of its information collections. Further details on our scope and methodology are provided in our report.

⁴ GAO, *Paperwork Reduction Act: Burden Reduction May Require a New Approach*, GAO-05-778T (Washington, D.C.: June 14, 2005).

⁵ Although IRS accounted for about 80 percent of burden, it did not account for 80 percent of collections: it accounted for 808 out of the total 8,211 collections governmentwide as of May 2004.

All work on which this testimony is based was conducted in accordance with generally accepted government auditing standards.

Results in Brief

Among the PRA provisions aimed at the goal of minimizing burden while maximizing utility is the requirement for CIO review and certification of information collections. Governmentwide, agency CIOs generally reviewed information collections before they were submitted to OMB and certified that the required standards in the act were met. However, our review of 12 case studies showed that CIOs provided these certifications despite often missing or inadequate support from the program offices sponsoring the collections. Further, although the law requires CIOs to provide support for certifications, agency files contained little evidence that CIO reviewers had made efforts to get program offices to improve the support that they offered. Numerous factors contributed to these problems, including a lack of management support and weaknesses in OMB guidance. Because these reviews were not rigorous, OMB, the agency, and the public have reduced assurance that the standards in the act—such as avoiding duplication and minimizing burden—were consistently met. In light of these findings, we recommended (among other things) that agencies strengthen the support provided for CIO certifications and that OMB update its guidance to clarify and emphasize this requirement. OMB and the agencies report making plans and taking steps to address GAO's recommendations.

In relation to information collections, IRS and EPA have developed and used additional evaluative processes that focus specifically on reducing burden. These processes are targeted, resource-intensive efforts that involved extensive outreach to stakeholders. According to these agencies, their processes led to significant reductions in burden on the public while maximizing the utility of the information collections. In contrast, for the 12 case studies, the CIO review process did not reduce burden.

When it considers PRA reauthorization, the Congress should consider some new approaches, including alternatives suggested by the expert forum and by our findings. Forum participants developed several suggestions regarding the review of information collections. For example, they suggested that OMB should focus on broad oversight rather than on reviews of each individual collection; they described this approach as a “retail” process that appeared to have become “pro forma.” They also observed that it seemed excessive to require notices of collections to be published twice in the *Federal Register*, as they are now. We too observed that publishing two notices in the *Federal Register* seemed to be ineffective, as they elicited very little public comment; we suggested eliminating one of them. In addition, we suggested that the Congress mandate pilot projects to target some collections for rigorous analysis along the lines of the IRS and EPA approaches. Such projects would permit agencies to build on the lessons learned by the IRS and EPA and potentially contribute to true burden reduction.

Background

Collecting information is one way that federal agencies carry out their missions. For example, IRS needs to collect information from taxpayers and their employers to know the correct amount of taxes owed. The U.S. Census Bureau collects information used to apportion congressional representation and for many other purposes. When new circumstances or needs arise, agencies may need to collect new information. We recognize, therefore, that a large portion of federal paperwork is necessary and serves a useful purpose.

Nonetheless, besides ensuring that information collections have public benefit and utility, federal agencies are required by the PRA to minimize the paperwork burden that they impose. Among the provisions of the act aimed at this purpose are requirements for the review of information collections by OMB and by agency CIOs.

Under PRA, federal agencies may not conduct or sponsor the collection of information unless approved by OMB. OMB is required

to determine that the agency collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility.⁶ Consistent with the act's requirements, OMB has established a process to review all proposals by executive branch agencies (including independent regulatory agencies) to collect information from 10 or more persons, whether the collections are voluntary or mandatory.

In addition, the act as amended in 1995 requires every agency to establish a process under the official responsible for the act's implementation (now the agency's CIO⁷) to review program offices' proposed collections. This official is to be sufficiently independent of program responsibility to evaluate fairly whether information collections should be approved. Under the law, the CIO is to review each collection of information before submission to OMB, including reviewing the program office's evaluation of the need for the collection and its plan for the efficient and effective management and use of the information to be collected, including necessary resources.⁸ As part of that review, the agency CIO must ensure that each information collection instrument (form, survey, or questionnaire) complies with the act. The CIO is also to certify that the collection meets 10 standards (see table 1) and to provide support for these certifications.

⁶ 44 U.S.C. 3508.

⁷ The 1995 amendments used the 1980 act's reference to the agency "senior official" responsible for implementation of the act. A year later, Congress gave that official the title of agency Chief Information Officer (the Information Technology Management Reform Act, Pub. L. 104-106, Feb. 10, 1996, which was subsequently renamed the Clinger-Cohen Act, Pub. L. 104-208, Sept. 30, 1996).

⁸ 44 U.S.C. 3506(c)(1)(A).

Table 1: Standards for Information Collections Set by the Paperwork Reduction Act

Standards

The collection is necessary for the proper performance of agency functions.

The collection avoids unnecessary duplication.

The collection reduces burden on the public, including small entities, to the extent practicable and appropriate.

The collection uses plain, coherent, and unambiguous language that is understandable to respondents.

The collection will be consistent and compatible with respondents' current reporting and recordkeeping practices to the maximum extent practicable.

The collection indicates the retention period for any recordkeeping requirements for respondents.

The collection informs respondents of the reasons the information is collected; the way it is used; an estimate of the burden; whether responses are voluntary, required to obtain a benefit, or mandatory; and the fact that no person is required to respond unless a valid OMB control number is displayed.

The collection was developed by an office that has planned and allocated resources for the efficient and effective management and use of the information to be collected.

The collection uses effective and efficient statistical survey methodology (if applicable).

The collection uses information technology to the maximum extent practicable to reduce burden and improve data quality, agency efficiency, and responsiveness to the public.

Source: Paperwork Reduction Act, Pub. L. 104-13, 109 Stat. 173-4, sec. 3506(c)(3).

The paperwork clearance process currently takes place in two stages. The first stage is CIO review. During this review, the agency is to publish a notice of the collection in the *Federal Register*. The public must be given a 60-day period in which to submit comments, and the agency is to otherwise consult with interested or affected parties about the proposed collection. At the conclusion of the agency review, the CIO submits the proposal to OMB for review. The agency submissions to OMB typically include a copy of the data collection instrument (e.g., a form or survey) and an OMB submission form providing information (with supporting documentation) about the proposed information collection, including why the collection is necessary, whether it is new or an extension of a currently approved collection, whether it is voluntary or mandatory, and the estimated burden hours. Included in the submission is the certification by the CIO or the CIO's designee that the collection satisfies the 10 standards.

The OMB review is the second stage in the clearance process. This review may involve consultation between OMB and agency staff.

During the review, a second notice is published in the *Federal Register*, this time with a 30-day period for soliciting public comment. At the end of this period, OMB makes its decision and informs the agency. OMB maintains on its Web site a list of all approved collections and their currently valid control numbers, including the form numbers approved under each collection.

The 1995 PRA amendments also require OMB to set specific goals for reducing burden from the level it had reached in 1995: at least a 10 percent reduction in the governmentwide burden-hour estimate for each of fiscal years 1996 and 1997, a 5 percent governmentwide burden reduction goal in each of the next 4 fiscal years, and annual agency goals that reduce burden to the “maximum practicable opportunity.” At the end of fiscal year 1995, federal agencies estimated that their information collections imposed about 7 billion burden hours on the public. Thus, for these reduction goals to be met, the burden-hour estimate would have had to decrease by about 35 percent, to about 4.6 billion hours, by September 30, 2001. In fact, on that date, the federal paperwork estimate had increased by about 9 percent, to 7.6 billion burden hours. As of March 2006, OMB’s estimate for governmentwide burden is about 10.5 billion hours⁹—about 2.5 billion hours more than the estimate of 7.971 billion hours at the end of fiscal year 2004.¹⁰

Over the years, we have reported on the implementation of PRA many times.¹¹ In a succession of reports and testimonies, we noted that federal paperwork burden estimates generally continued to increase, rather than decrease as envisioned by the burden reduction goals in PRA. Further, we reported that some burden reduction claims were overstated. For example, although some

⁹ Some of this increase may have arisen because IRS adopted a new technique for estimating burden. As the IRS accounts for about 80 percent of burden, as mentioned earlier, any change in IRS estimates has a major impact on governmentwide totals. The IRS previously changed its formula for calculating burden hours in 1989. At that time, the change resulted in major increases: the agency’s paperwork burden estimate increased by 3.4 billion hours, and the governmentwide burden-hour estimate nearly tripled.

¹⁰ The 7.971 billion hours as of the end of fiscal year 2004 was a slight decrease (1.6 percent) from the previous year-end estimate of about 8.099 billion.

¹¹ We have included a list of related GAO products at the end of this statement.

reported paperwork reductions reflected substantive program changes, others were revisions to agencies' previous burden estimates and, therefore, would have no effect on the paperwork burden felt by the public. In our previous work, we also repeatedly pointed out ways that OMB and agencies could do more to ensure compliance with PRA. In particular, we have often recommended that OMB and agencies take actions to improve the paperwork clearance process.

Agency Processes for Reviewing Information Collections Were Not Effective

Governmentwide, agency CIOs generally reviewed information collections before they were submitted to OMB and certified that the 10 standards in the act were met. However, in our 12 case studies, CIOs provided these certifications despite often missing or partial support from the program offices sponsoring the collections. Further, although the law requires CIOs to provide support for certifications, agency files contained little evidence that CIO reviewers had made efforts to get program offices to improve the support that they offered. Numerous factors have contributed to these conditions, including a lack of management support and weaknesses in OMB guidance. Without appropriate support and public consultation, agencies have reduced assurance that collections satisfy the standards in the act.

Support for Certifications Was Often Missing or Partial, Despite CIO Reviews

Among the PRA provisions intended to help achieve the goals of minimizing burden while maximizing utility are the requirements for CIO review and certification of information collections. The 1995 amendments required agencies to establish centralized processes for reviewing proposed information collections within the CIO's office. Among other things, the CIO's office is to certify, for each collection, that the 10 standards in the act have been met, and the CIO is to provide a record supporting these certifications.

The four agencies in our review all had written directives that implemented the review requirements in the act, including the

requirement for CIOs to certify that the 10 standards in the act were met. The estimated certification rate ranged from 100 percent at IRS and HUD to 92 percent at VA. Governmentwide, agencies certified that the act's 10 standards had been met on an estimated 98 percent of the 8,211 collections.

However, in the 12 case studies that we reviewed, this CIO certification occurred despite a lack of rigorous support that all standards were met. Specifically, the support for certification was missing or partial on 65 percent (66 of 101) of the certifications.¹² Table 4 shows the result of our analysis of the case studies.

¹² The total number of certifications does not total 120 (12 cases times 10 standards) because some standards did not apply to some cases.

Table 2: Support Provided by Agencies for Paperwork Reduction Act Standards in 12 Case Studies

Standards	Support provided			
	Total ^a	Yes	Partial	No
The collection is necessary for the proper performance of agency functions.	12	6	6	0
The collection avoids unnecessary duplication.	11	2	2	7
The collection reduces burden on the public, including small entities, to the extent practicable and appropriate.	12	5	7	0
The collection uses plain, coherent, and unambiguous language that is understandable to respondents.	12	1	0	11
The collection will be consistent and compatible with respondents' current reporting and recordkeeping practices to the maximum extent practicable.	12	3	0	9
The collection indicates the retention period for any recordkeeping requirements for respondents. ^b	6	3	3	0
The collection informs respondents of the reasons the information is collected; the way it is used; an estimate of the burden; whether responses are voluntary, required to obtain a benefit, or mandatory; and the fact that no person is required to respond unless a valid OMB control number is displayed. ^b	12	4	8	0
The collection was developed by an office that has planned and allocated resources for the efficient and effective management and use of the information to be collected.	11	2	0	9
The collection uses effective and efficient statistical survey methodology (if applicable).	1	1	0	0
The collection uses information technology to the maximum extent practicable to reduce burden and improve data quality, agency efficiency, and responsiveness to the public.	12	8	4	0
Totals	101	35	30	36

Sources: Paperwork Reduction Act, GAO.

^a The total number of certifications is not always 12 because not all certifications applied to all collections.

^b For these two standards, the presence on the forms of the information indicated was categorized as support, the absence of some elements was categorized as partial support, and the absence of all elements was categorized as no support.

For example, under the act, CIOs are required to certify that each information collection is not unnecessarily duplicative. According to OMB instructions, agencies are to (1) describe efforts to identify duplication and (2) show specifically why any similar information already available cannot be used or modified for the purpose described.

In 2 of 11 cases, agencies provided the description requested; for example:

Program reviews were conducted to identify potential areas of duplication; however, none were found to exist. There is no known Department or Agency which maintains the necessary information, nor is it available from other sources within our Department.

In an additional 2 cases, partial support was provided. An example is the following, provided by Labor:

[The Employer Assistance Referral Network (EARN)] is a new, nationwide service that does not duplicate any single existing service that attempts to match employers with providers who refer job candidates with disabilities. While similar job-referral services exist at the state level, and some nation-wide disability organizations offer similar services to people with certain disabilities, we are not aware of any existing survey that would duplicate the scope or content of the proposed data collection. Furthermore, because this information collection involves only providers and employers interested in participating in the EARN service, and because this is a new service, a duplicate data set does not exist.

While this example shows that the agency attempted to identify duplicative sources, it does not discuss why information from state and other disability organizations could not be aggregated and used, at least in part, to satisfy the needs of this collection.

In 7 cases, moreover, support for these certifications was missing. An example is the following statement, used on all three IRS collections:

We have attempted to eliminate duplication within the agency wherever possible.

This assertion provides no information on what efforts were made to identify duplication or perspective on why similar information, if any, could not be used. Further, the files contained no evidence that the CIO reviewers challenged the adequacy of this support or provided support of their own to justify their certification.

A second example is provided by the standard requiring each information collection to reduce burden on the public, including small entities,¹³ to the extent practicable and appropriate. OMB guidance emphasizes that agencies are to demonstrate that they have taken every reasonable step to ensure that the collection of

¹³ OMB's instructions to agencies state that a small entity may be (1) a small business, which is deemed to be one that is independently owned and operated and that is not dominant in its field of operation; (2) a small organization, which is any not-for-profit enterprise that is independently owned and operated and is not dominant in its field; or (3) a small government jurisdiction, which is a government of a city, county, town, township, school district, or special district with a population of less than 50,000.

information is the least burdensome necessary for the proper performance of agency functions. In addition, OMB instructions and guidance direct agencies to provide specific information and justifications: (1) estimates of the hour and cost burden of the collections and (2) justifications for any collection that requires respondents to report more often than quarterly, respond in fewer than 30 days, or provide more than an original and two copies of documentation.

With regard to small entities, OMB guidance states that the standard emphasizes such entities because these often have limited resources to comply with information collections.¹⁴ The act cites various techniques for reducing burden on these small entities,¹⁵ and the guidance includes techniques that might be used to simplify requirements for small entities, such as asking fewer questions, taking smaller samples than for larger entities, and requiring small entities to provide information less frequently.

Our review of the case examples found that for the first part of the certification, which focuses on reducing burden on the public, the files generally contained the specific information and justifications called for in the guidance. However, none of the case examples contained support that addressed how the agency ensured that the collection was the least burdensome necessary. According to agency CIO officials, the primary cause for this absence of support is that OMB instructions and guidance do not direct agencies to provide this information explicitly as part of the approval package.

For the part of the certification that focuses on small businesses, our governmentwide sample included examples of various agency

¹⁴ “Particularly for small businesses, paperwork burdens can force the redirection of resources away from business activities that might otherwise lead to new and better products and services, and to more and better jobs. Accordingly, the Federal Government owes the public an ongoing commitment to scrutinize its information requirements to ensure the imposition of only those necessary for the proper performance of an agency’s functions.” H. Report 104-37 (Feb. 15, 1995) p. 23.

¹⁵ These include (a) establishing different compliance or reporting requirements or timetables for respondents with fewer available resources; (b) clarifying, consolidating, or simplifying compliance and reporting requirements; and (c) exempting certain respondents from coverage of all or part of the collection.

activities that are consistent with this standard. For instance, Labor officials exempted 6 million small businesses from filing an annual report; telephoned small businesses and other small entities to assist them in completing a questionnaire; reduced the number of small businesses surveyed; and scheduled fewer compliance evaluations on small contractors.

For four of our case studies, however, complete information that would support certification of this part of the standard was not available. Seven of the 12 case studies involved collections that were reported to impact businesses or other for-profit entities, but for 4 of the 7, the files did not explain either

- why small businesses were not affected or
- even though such businesses were affected, that burden could or could not be reduced.

Referring to methods used to minimize burden on small business, the files included statements such as “not applicable.” These statements do not inform the reviewer whether there was an effort made to reduce burden on small entities or not. When we asked agencies about these four cases, they indicated that the collections did, in fact, affect small business.

OMB’s instructions to agencies on this part of the certification require agencies to describe any methods used to reduce burden only if the collection of information has a “significant economic impact on a substantial number of small entities.” This does not appropriately reflect the act’s requirements concerning small business: the act requires that the CIO certify that the information collection reduces burden on small entities in general, to the extent practical and appropriate, and provides no thresholds for the level of economic impact or the number of small entities affected. OMB officials acknowledged that their instruction is an “artifact” from a previous form and more properly focuses on rulemaking rather than the information collection process.

The lack of support for these certifications appears to be influenced by a variety of factors. In some cases, as described above, OMB guidance and instructions are not comprehensive or entirely

accurate. In the case of the duplication standard specifically, IRS officials said that the agency does not need to further justify that its collections are not duplicative because (1) tax data are not collected by other agencies, so there is no need for the agency to contact them about proposed collections, and (2) IRS has an effective internal process for coordinating proposed forms among the agency's various organizations that may have similar information. Nonetheless, the law and instructions require support for these certifications, which was not provided.

In addition, agency reviewers told us that management assigns a relatively low priority and few resources to reviewing information collections. Further, program offices have little knowledge of and appreciation for the requirements of the PRA. As a result of these conditions and a lack of detailed program knowledge, reviewers often have insufficient leverage with program offices to encourage them to improve their justifications.

When support for the PRA certifications is missing or inadequate, OMB, the agency, and the public have reduced assurance that the standards in the act, such as those on avoiding duplication and minimizing burden, have been consistently met.

Two Agencies Have Developed Processes to Reduce Burden Associated with Information Collections

IRS and EPA have supplemented the standard PRA review process with additional processes aimed at reducing burden while maximizing utility. These agencies' missions require them both to deal extensively with information collections, and their management has made reduction of burden a priority.¹⁶

In January 2002, the IRS Commissioner established an Office of Taxpayer Burden Reduction, which includes both permanently assigned staff and staff temporarily detailed from program offices

¹⁶ "IRS is committed to reducing taxpayer burden and established the Office of Taxpayer Burden Reduction (OTBR) in January 2002 to lead its efforts." Congressional testimony by the IRS Commissioner, April 20, 2004, before the Subcommittee on Energy Policy, Natural Resources, and Regulatory Affairs, House Committee on Government Reform.

that are responsible for particular information collections. This office chooses a few forms each year that are judged to have the greatest potential for burden reduction (these forms have already been reviewed and approved through the CIO process). The office evaluates and prioritizes burden reduction initiatives by

- determining the number of taxpayers impacted;
- quantifying the total time and out-of-pocket savings for taxpayers;
- evaluating any adverse impact on IRS's voluntary compliance efforts;
- assessing the feasibility of the initiative, given IRS resource limitations; and
- tying the initiative into IRS objectives.

Once the forms are chosen, the office performs highly detailed, in-depth analyses, including extensive outreach to the public affected, the users of the information within and outside the agency, and other stakeholders. This analysis includes an examination of the need for each data element requested. In addition, the office thoroughly reviews form design.¹⁷

The office's Director¹⁸ heads a Taxpayer Burden Reduction Council, which serves as a forum for achieving taxpayer burden reduction throughout IRS. IRS reports that as many as 100 staff across IRS and other agencies can be involved in burden reduction initiatives, including other federal agencies, state agencies, tax practitioner groups, taxpayer advocacy panels, and groups representing the small business community.

The council directs its efforts in five major areas:

- simplifying forms and publications;

¹⁷ In congressional testimony, the IRS Commissioner stated that OMB had referred another agency to IRS's Office of Taxpayer Burden Reduction as an example of a "best practice" in burden reduction in government.

¹⁸ The Director reports to the IRS Commissioner for the Small Business and Self-Employed Division.

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- streamlining internal policies, processes, and procedures;
 - promoting consideration of burden reductions in rulings, regulations, and laws;
 - assisting in the development of burden reduction measurement methodology; and
 - partnering with internal and external stakeholders to identify areas of potential burden reduction.

IRS reports that this targeted, resource-intensive process has achieved significant reductions in burden: over 200 million burden hours since 2002. For example, it reports that about 95 million hours of taxpayer burden were reduced through increases in the income-reporting threshold on various IRS schedules.¹⁹ Another burden reduction initiative includes a review of the forms that 15 million taxpayers use to request an extension to the date for filing their tax returns.²⁰

Similarly, EPA officials stated that they have established processes for reviewing information collections that supplement the standard PRA review process. These processes are highly detailed and evaluative, with a focus on burden reduction, avoiding duplication, and ensuring compliance with PRA. According to EPA officials, the impetus for establishing these processes was the high visibility of the agency's information collections and the recognition, among other things, that the success of EPA's enforcement mission depended on information collections being properly justified and approved: in the words of one official, information collections are the "life blood" of the agency.

¹⁹ In addition, the office reports that IRS staff positions could be freed up through its efforts to raise the reporting threshold on various tax forms and schedules. Fewer IRS positions are needed when there are fewer tax forms and schedules to be reviewed.

²⁰ We did not verify the accuracy of IRS's reported burden-hour savings. We have previously reported that the estimation model that IRS has used for compliance burden ignored important components of burden and had limited capabilities for analyzing the determinants of burden. See GAO, *Tax Administration: IRS Is Working to Improve Its Estimates of Compliance Burden*, [GAO/GGD-00-11](#) (Washington, D.C.: May 22, 2000). IRS has recently begun to introduce a revised methodology for computing burden that may result in different estimates of burden-hour savings.

According to these officials, the CIO staff are not generally closely involved in burden reduction initiatives, because they do not have sufficient technical program expertise and cannot devote the extensive time required.²¹ Instead, these officials said that the CIO staff's focus is on fostering high awareness within the agency of the requirements associated with information collections, educating and training the program office staff on the need to minimize burden and the impact on respondents, providing an agencywide perspective on information collections to help avoid duplication, managing the clearance process for agency information collections, and acting as liaison between program offices and OMB during the clearance process. To help program offices consider PRA requirements such as burden reduction and avoiding duplication as they are developing new information collections or working on reauthorizing existing collections, the CIO staff also developed a handbook²² to help program staff understand what they need to do to comply with PRA and gain OMB approval.

In addition, program offices at EPA have taken on burden reduction initiatives that are highly detailed and lengthy (sometimes lasting years) and that involve extensive consultation with stakeholders (including entities that supply the information, citizens groups, information users and technical experts in the agency and elsewhere, and state and local governments). For example, EPA reports that it amended its regulations to reduce the paperwork burden imposed under the Resource Conservation and Recovery Act. One burden reduction method EPA used was to establish higher thresholds for small businesses to report information required under the act. EPA estimates that the initiative will reduce burden by 350,000 hours and save \$22 million annually. Another EPA program

²¹ These officials added that in exceptional circumstances the CIO office has had staff available to perform such projects, but generally in collaboration with program offices.

²² EPA Office of Environmental Information, Collection Strategies Division, *ICR Handbook: EPA's Guide to Writing Information Collection Requests Under the Paperwork Reduction Act of 1995*, draft (revised March 2005).

office reports that it is proposing a significant reduction in burden for its Toxic Release Inventory program.²³

Both the EPA and IRS programs involve extensive outreach to stakeholders, including the public. This outreach is particularly significant in view of the relatively low levels of public consultation that occur under the standard review process. As we reported in May 2005, public consultation on information collections is often limited to publication of notices in the *Federal Register*.²⁴ As a means of public consultation, however, these notices are not effective, as they elicit few responses. An estimated 7 percent of the 60-day notices of collections in the *Federal Register* received one or more comments. According to our sample of all collections at the four agencies reviewed, the number of notices receiving at least one comment ranged from an estimated 15 percent at Labor to an estimated 6 percent at IRS. In contrast, according to EPA and IRS, their efforts at public consultation are key to their burden reduction efforts and an important factor in their success.

Overall, EPA and IRS reported that their targeted processes produced significant reductions in burden by making a commitment to this goal and dedicating resources to it. In contrast, for the 12 information collections we examined, the CIO review process resulted in no reduction in burden. Further, the Department of Labor reported that its PRA reviews of 175 proposed collections

²³ We did not verify the accuracy of EPA's burden reduction estimates.

²⁴ In our May 2005 report, we reported that agencies were only publishing notices and performing no further consultation, and we took the position that the PRA requires agencies both to publish a *Federal Register* notice and to otherwise consult with the public. We recommended that OMB clarify its guidance on this point and that agencies increase public consultation. OMB, the Treasury, Labor, and HUD disagreed with our position on the grounds that it was not a good use of agency resources to consult on every collection; in their view, additional consultation should occur only on those collections that are particularly important. We consider, however, that the PRA's language is unambiguous: agencies shall "provide 60-day notice in the *Federal Register*, and otherwise consult with members of the public and affected agencies concerning each proposed collection..." Pub. L. 104-13, 109 Stat. 173, 44 U.S.C. 3506(c)(2). We believe that agencies should comply with current law. However, we are also concerned that public consultation be efficient and effective; accordingly, we suggested that pilot projects be developed to test and review alternative approaches to achieving the PRA's goals.

over nearly 2 years did not reduce burden.²⁵ Similarly, both IRS and EPA addressed information collections that had undergone CIO review and received OMB approval and nonetheless found significant opportunities to reduce burden.

Agencies Could Strengthen CIO Review

In our 2005 report, we concluded that the CIO review process was not working as Congress intended: It did not result in a rigorous examination of the burden imposed by information collections, and it did not lead to reductions in burden. In light of these findings, we recommended (among other things) that agencies strengthen the support provided for CIO certifications and that OMB update its guidance to clarify and emphasize this requirement.

Since our report was issued, the four agencies have reported taking steps to strengthen their support for CIO certifications:

- According to the HUD CIO, the department established a senior-level PRA compliance officer in each major program office, and it has revised its certification process to require that before collections are submitted for review, they be approved at a higher management level within program offices.
- The Treasury CIO established an Information Management Sub-Council under the Treasury CIO Council and added resources to the review process.
- According to the VA's 2007 budget submission, the department obtained additional resources to help review and analyze its information collection requests.
- According to the Office of the CIO at the Department of Labor, the department intends to provide guidance to components regarding the need to provide strong support for clearance requests and has met with component staff to discuss these issues.

²⁵ These reviews did result in a 1.3 percent reduction in calculated burden by correcting mathematical errors in program offices' submissions.

OMB reported that its guidance to agencies will be updated through a planned automated system,²⁶ which is expected to be operational by the end of this year. According to the acting head of OMB's Office of Information and Regulatory Affairs, the new system will permit agencies to submit clearance requests electronically, and the instructions will provide clear guidance on the requirements for these submissions, including the support required. This official stated that OMB has worked with agency representatives with direct knowledge of the PRA clearance process in order to ensure that the system and its instructions clearly reflect the requirements of the process. If this system is implemented as described and OMB withholds clearance from submissions that lack adequate support, it could lead agencies to strengthen the support provided for their certifications.

According to PRA Experts, the Current Approach to Paperwork Reduction Could Be Improved

In considering PRA reauthorization, the Congress has the opportunity to take into account ideas that were developed by the various experts at the PRA forum that we organized in 2005. These experts noted, as we have here, that the burden reduction goals in the act have not been met, and that in fact burden has been going up. They suggested first that the goal of reducing burden by 5 percent is not realistic, and also that such numerical goals do not appropriately recognize that some burden is necessary. The important point, in their view, is to reduce unnecessary burden while still ensuring maximum utility.

Forum participants also questioned the level of attention that OMB devotes to the process of clearing collections on what they called a "retail" basis, focusing on individual collections rather than looking across numerous collections. In their view, some of this attention

²⁶ The new system, ROCIS (the RISC/OIRA Consolidated Information System), is operated for OMB's Office of Information and Regulatory Affairs (OIRA) by the Regulatory Information Service Center (RISC) of the General Services Administration.

would be better devoted to broader oversight questions. In their discussion, participants mentioned that the clearance process informs OMB with respect to its other information resource management functions, but that this had not led to high-level integration and coordination. It was suggested that the volume of collections to be individually reviewed could impede such integration.

Participants made a number of suggestions regarding ways to reduce the volume of collections that OMB reviews, with the goal of freeing OMB resources so that it could address more substantive, wide-ranging paperwork issues. Options that they suggested including limiting OMB review to significant and selected collections, rather than all collections. This would entail shifting more responsibility for review to the agencies, which they stated was one of the avowed purposes of the 1995 amendments: to increase agencies' attention to properly clearing information collection requests. One way to shift this responsibility, the forum suggested, would be for OMB to be more creative in its use of the delegation authority that the act provides. (Under the act, OMB has the authority to delegate to agencies the authority to approve collections in various circumstances.) Also, participants mentioned the possibility of modifying the clearance process by, for example, extending beyond 3 years the length of time that OMB approvals are valid, particularly for the routine types of collections. This suggestion was paired with the idea that the review process itself should be more rigorous; as the panel put it, "now it's a rather pro forma process." They also observed that two *Federal Register* notices seemed excessive in most cases.

To reduce the number of collections that require OMB review, another possibility suggested was to revise the PRA's definition of an information collection. For example, the current definition includes all collections that contact 10 or more persons; the panel suggested that this threshold could be raised, pointing out that this low threshold makes it hard for agencies to perform targeted outreach to the public regarding burden and other issues (such as through customer satisfaction questionnaires or focus groups). However, they had no specific recommendation on what the number should be. Alternatively, they suggested that OMB could be given

authority to categorize types of information collections that did not require clearance (for example, OMB could exempt collections for which the response is purely voluntary).

Finally, the forum questioned giving agency CIOs the responsibility for reviewing information collections. According to the forum, CIOs have tended to be more associated with information technology issues than with high level information policy.

Our previous work has not addressed every topic raised by the forum, so we cannot argue for or against all these suggestions. However, the work in our May 2005 report is consistent with the forum's observations in some areas, including the lack of rigor in the review process and the questionable need for two *Federal Register* notices. I would like to turn here, Madam Chairman, to the matters for congressional consideration that we included in that report.

Our Work Suggests Ways to Explore New Approaches

We observed that to achieve burden reduction, the targeted approaches used by IRS and EPA were a promising alternative. However, the agencies' experiences also suggest that to make such approaches successful requires top-level executive commitment, extensive involvement of program office staff with appropriate expertise, and aggressive outreach to stakeholders. Indications are that such an approach would also be more resource-intensive than the current process. Moreover, such an approach may not be warranted at all agencies, since not all agencies have the level of paperwork issues that face IRS and similar agencies.

On the basis of the conclusions in our May 2005 report, we suggested that the Congress consider mandating the development of pilot projects to test and review the value of approaches to burden reduction similar to those used by IRS and EPA. OMB would issue guidance to agencies on implementing such pilots, including criteria for assessing collections along the lines of the process currently employed by IRS. According to our suggestion, agencies participating in such pilots would submit to OMB and publish on their Web sites (or through other means) an annual plan on the

collections targeted for review, specific burden reduction goals for those collections, and a report on reductions achieved to date. We also suggested that in view of the limited effectiveness of the 60-day notice in the *Federal Register* in eliciting public comment, this requirement could be eliminated.

Under a pilot project approach, an agency would develop a process to examine its information collections for opportunities to reduce burden. The experiences at IRS and EPA show that targeted burden reduction efforts depend on tapping the expertise of program staff, who are generally closely involved in the effort. That is, finding opportunities to reduce burden requires strong familiarity with the programs involved.

Pilot projects would be expected to build on the lessons learned at IRS and EPA. For example, these agencies have used a variety of approaches to reducing burden, such as

- sharing information—for example, by facilitating cross-agency information exchanges;
- standardizing data for multiple uses (“collect once—use multiple times”);
- integrating data to avoid duplication; and
- re-engineering work flows.

Pilot projects would be most appropriate for agencies for which information collections are a significant aspect of the mission. As the results and lessons from the pilots become available, OMB may choose to apply them at other agencies by approving further pilots.²⁷ Lessons learned from the mandated pilots could thus be applied more broadly.

²⁷ OMB currently has this authority under PRA. As mentioned earlier, OMB also has the authority to delegate to agencies the authority to approve collections in various circumstances. It may choose to delegate such authority at agencies whose pilot projects demonstrate success in reducing burden through information management improvements of the types mentioned.

In developing processes to involve program offices in burden reduction, agencies would not have to impose a particular organizational structure for the burden reduction effort. For instance, the burden reduction effort might not necessarily be performed by the CIO. For example, at IRS, the Office of Burden Reduction is not connected to the CIO, whereas at EPA, CIO staff are involved in promoting burden reduction through staff education and outreach. However, the EPA CIO depends on program offices to undertake specific initiatives. Under a mandate for pilot projects, agencies would be encouraged to determine the approach that works best in their own situations.

Finally, both IRS and EPA engaged in extensive outreach to the public and stakeholders. In many cases, this outreach involves contacts with professional and industry organizations, which are particularly valuable because they allow the agencies to get feedback without the need to design an information collection for the purpose (which would entail its own review process, burden estimate, and so on). According to agency officials, the need to obtain OMB approval for an information collection if they contact more than nine people often inhibits agencies' use of questionnaires and similar types of active outreach to the public.²⁸ Agencies are free, however, to collect comments on information posted on Web sites. OMB could also choose to delegate to pilot project agencies the authority to approve collections that are undertaken as part of public outreach for burden reduction projects.

The work we reported in May and June 2005 strongly suggested that despite the importance of public consultation to burden reduction, the current approach is often ineffective. *Federal Register* notices elicit such low response that we questioned the need for two such notices (the 60-day notice during the agency review and the 30-day notice during the OMB review). Eliminating the first notice, in our

²⁸ In certain instances, agencies may be able to get "generic clearances" if they routinely conduct information collections using very similar methods. For example, an agency may want to develop a generic customer satisfaction survey that can be customized for use with different groups. See Memorandum to the President's Management Council from the Administrator, Office of Information and Regulatory Affairs, OMB, "Guidance on Agency Survey and Statistical Information Collections" (Washington, D.C.: Jan. 20, 2006).

view, is thus not likely to decrease public consultation in any significant way. Instead, our intent was for agencies, through pilot projects, to explore ways to perform outreach to information collection stakeholders, including the public, that will be more effective in eliciting useful comments and achieving real reductions in burden.

In summary, Madam Chairman, the information collection review process appeared to have little effect on paperwork burden. As our review showed, the CIO review process, as currently implemented, tended to lack rigor, allowing agencies to focus on clearing an administrative hurdle rather than on performing substantive analysis. Going further, the expert forum characterized the whole clearance process as “pro forma.” The forum also made various suggestions for improving the clearance process; many of these were aimed at finding ways to reduce its absorption of OMB resources, such as by changing the definition of an information collection. Both we and the forum suggested removing one of the current administrative hurdles (the 60-day *Federal Register* notice).

Although these suggestions refer to specific process improvements, the main point is not just to tweak the process. Instead, the intent is to remove administrative impediments, with the ultimate aim of refocusing agency and OMB attention away from the current concentration on administrative procedures and toward the goals of the act—minimizing burden while maximizing utility. To that end, we suggested that the Congress mandate pilot projects that are specifically targeted at reducing burden. Such projects could help to move toward the outcomes that the Congress intended in enacting PRA.

Madam Chairman, this completes my prepared statement. I would be pleased to answer any questions.

Contacts and Acknowledgments

For future information regarding this testimony, please contact Linda Koontz, Director, Information Management, at (202) 512-6420, or koontzl@gao.gov. Other individuals who made key contributions to this testimony were Timothy Bober, Barbara Collier, David Plocher, Elizabeth Powell, J. Michael Resser, and Alan Stapleton.

Attachment 1. Forum: The Legislative Framework for Information Resources Management

Forum Participants

Prudence S. Adler	Associate Executive Director Association of Research Libraries
William Barron	Princeton University; formerly National Opinion Research Center
Gary Bass	Founder and Executive Director, OMB Watch
Maya Bernstein	Administrative Law & Information Policy; formerly OMB and IRS Privacy Officer
Daniel Chenok	Vice President, SRA International; formerly OMB
Sharon S. Dawes	Director, Center for Technology in Government, University at Albany, State University of New York
James Flyzik	Partner, Guerra, Kiviat, Flyzik and Associates; formerly Department of Treasury and Secret Service
Robert M. Gellman	Privacy & Information Policy Consultant; formerly counsel to the House of Representatives' Subcommittee on Information, Justice, Transportation and Agriculture

Harry A. Hammitt	Editor of Access Reports, FOIA Journal
Jefferson Hill	Independent Consultant; formerly OMB
Sally Katzen	Professor and Independent Consultant; formerly OMB
Andrew Langer	Manager, Regulatory Policy National Federation of Independent Business
David LeDuc	Director, Public Policy, Software & Information Industry Association
Herb Lin	Senior Scientist, Computer Science and Telecommunications Board, The National Academies
Jeffrey Lubbers	Fellow in Law and Government, American University, Washington College of Law; formerly Administrative Conference of the U.S.
Charles McClure	Francis Epps Professor and Director, Information Use Management & Policy Institute, Florida State University
David L. McClure	Research Director Gartner; formerly Council for Excellence in Government and GAO
Bruce McConnell	President and Founder, McConnell International; formerly OMB
Patrice McDermott	Deputy Director, Office of Government Relations, American Library association
Michael McGill	McGill Associates and Internet2
Lynn McNulty	Consultant, McConnell International, LLC; formerly NIST

Doug Robinson	Executive Director, National Association of State Chief Information Officers
J. Timothy Sprehe	President, Sprehe Information Management Associates
Ari Schwartz	Associate Director, Center for Democracy and Technology
Miron Straf	Deputy Director, Division of Behavioral and Social Sciences and Education, The National Academies
Jeanne Young	Independent Consultant; formerly Federal Reserve Board of Governors Records Officer and NAGARA officer

Others in Attendance

At the forum, others attending included GAO staff and a number of other observers:

Donald Arbuckle	Deputy Administrator, Office of Information and Regulatory Affairs
Michelle Ash	Minority Senior Legislative Counsel, House Committee on Government Reform
Krista Boyd	Minority Counsel, House Committee on Government Reform
Curtis Copeland	Congressional Research Service
Dan Costello	Policy Analyst, Office of Information and Regulatory Affairs
Michael Formica	Director of Energy and Environment, U.S. Chamber of Commerce

Eva Kleederman	Senior Policy Analyst, Office of Management and Budget
Kristy Lalonde	Policy Analyst, Office of Management and Budget
David McMillen	Minority Professional Staff Member, House Committee on Government Reform
Jim Moore	Counsel, House Committee on Government Reform
Kim Nelson	Policy Analyst, Office of Management and Budget
Lew Oleinick	Office of Information and Regulatory Affairs
Kenneth Peskin	U.S. Chamber of Commerce
Victoria Proctor	Senior Professional Staff Member, House Committee on Government Reform
Edward Schrock	House Committee on Government Reform
Katherine Wallman	Branch Chief, Statistics Branch, Office of Information and Regulatory Affairs

In addition, staff of the National Academies' National Research Council, Computer Science and Telecommunications Board, helped to develop and facilitate the forum: Charles Brownstein, Director; Kristen Batch, Research Associate; and Margaret Huynh, Senior Program Assistant.

Related GAO Products

Paperwork Reduction Act: Subcommittee Questions Concerning the Act's Information Collection Provisions. [GAO-05-909R](#). Washington, D.C.: July 19, 2005.

Paperwork Reduction Act: Burden Reduction May Require a New Approach. [GAO-05-778T](#). Washington, D.C.: June 14, 2005.

Paperwork Reduction Act: New Approach May Be Needed to Reduce Government Burden on Public. [GAO-05-424](#). Washington, D.C.: May 20, 2005.

Paperwork Reduction Act: Agencies' Paperwork Burden Estimates Due to Federal Actions Continue to Increase. [GAO-04-676T](#). Washington, D.C.: April 20, 2004.

Paperwork Reduction Act: Record Increase in Agencies' Burden Estimates. [GAO-03-619T](#). Washington, D.C.: April 11, 2003.

Paperwork Reduction Act: Changes Needed to Annual Report. [GAO-02-651R](#). Washington, D.C.: April 29, 2002.

Paperwork Reduction Act: Burden Increases and Violations Persist. [GAO-02-598T](#). Washington, D.C.: April 11, 2002.

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Electronic Government: Government Paperwork Elimination Act Presents Challenges for Agencies. [GAO/AIMD-00-282](#). Washington, D.C.: September 15, 2000.

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Paperwork Reduction Act: Burden Increases at IRS and Other Agencies. [GAO/T-GGD-00-114](#). Washington, D.C.: April 12, 2000.

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Paperwork Reduction: Burden Reduction Goal Unlikely to Be Met. [GAO/T-GGD/RCED-96-186](#). Washington, D.C.: June 5, 1996.

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Paperwork Reduction: Burden Hour Increases Reflect New Estimates, Not Actual Changes. [GAO/PEMD-94-3](#). Washington, D.C.: December 6, 1993.

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