



Health, Education and Human Services Division

B-280033

June 4, 1998

The Honorable Bill Goodling  
Chairman, Committee on Education and the Workforce  
House of Representatives

Subject: Results Act: Observations on Labor's Fiscal Year 1999  
Performance Plan

Dear Mr. Chairman:

As requested, this letter summarizes our observations on the Department of Labor's (Labor) annual performance plan for fiscal year 1999, which was submitted to the Congress in February 1998. As you know, the Government Performance and Results Act of 1993 (the Results Act) requires federal agencies, beginning with fiscal year 1999, to prepare annual performance plans covering the program activities set out in their budgets. Performance-based management, as envisioned by the Results Act, is a dynamic and complementary process of setting a strategic direction, defining annual goals and measures, and reporting on performance. Under the Results Act, agencies are to prepare multiyear strategic plans that set the general direction for their efforts. The Results Act requires that an agency's strategic plan contain key elements such as a comprehensive agency mission statement, agencywide long-term goals and objectives for all major functions and operations, and a description of the relationship between the long-term goals and objectives and the annual performance goals.

Building on the decisions made as part of the strategic planning process, the Results Act requires agencies to develop annual performance plans covering each program activity set forth in the agencies' budgets. With its requirement for annual performance plans, the Results Act establishes (1) the first statutory link between agencies' budget requests and their performance planning efforts and (2) the connections between the long-term strategic goals outlined in the strategic plans and the day-to-day activities of managers and staff.

Performance plans are to (1) establish performance goals to define the level of performance to be achieved by a program activity; (2) express such goals in an

objective, quantifiable, and measurable form unless authorized to be in an alternative form; (3) briefly describe the operational processes, skills, and technology and the human, capital, or information resources required to meet the performance goals; (4) establish performance indicators to be used in measuring or assessing the relevant outputs, service levels, and outcomes of each program activity; (5) provide a basis for comparing actual program results with the established performance goals; and (6) describe the means to be used to verify and validate measured values.

For the purposes of our analysis, we collapsed the six requirements for annual performance plans in the Results Act and the related guidance into three core questions: (1) To what extent does the agency's performance plan provide a clear picture of intended performance across the agency? (2) How well does the performance plan discuss the strategies and resources the agency will use to achieve its performance plan? (3) To what extent does the agency's performance plan provide confidence that its performance information will be credible? To do this review, we used criteria in the Results Act, its legislative history, guidance from the Office of Management and Budget (OMB) on developing the plans (Circular A-11, part 2), and our other work on the implementation of the act and other sources. We performed our review of Labor's plan from February 1998 through April 1998 in accordance with generally accepted government auditing standards.

On April 15, 1998, we briefed your staff on our major observations. The key points from that briefing are summarized below. Labor's response to our findings is included in the enclosure. A list of related GAO products is also included.

Overall, Labor's fiscal year 1999 performance plan partially meets the criteria set forth in the Results Act and related guidance for the plan. Considering that this is the first performance plan that Labor has produced, the plan contains a great deal of useful information to inform the Congress about how Labor intends to accomplish its mission. We expect that as Labor gains experience, future performance plans will build upon this initial effort and become increasingly useful to the Congress and the public. However, Labor's first plan provides an incomplete picture of intended performance across the agency, and it does not fully portray how Labor's strategies and resources will help it achieve the plan's performance goals. In addition, the plan does not provide confidence that the information Labor will use to assess performance will be accurate, complete, and credible. Among its strengths, Labor's performance plan

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- addresses all the elements required by the Results Act and OMB's guidance;
- uses revised strategic goals that better integrate the activities of Labor's component agencies and are more mission focused than the strategic goals previously presented in the agency's strategic plan;
- covers all the agency's major functions and operations;
- has performance measures that generally are objective, quantified, and useful for assessing progress toward the plan's performance goals; and
- clearly aligns the agency's annual performance goals with its longer-term strategic goals.

To make the plan more useful for purposes of the Results Act, Labor should, among other things, (1) improve the quality of some of its performance goals and indicators, (2) more completely describe its strategies for achieving its goals as well as its plans for coordinating with other agencies, (3) better identify the human and technological resources it will require to achieve its performance goals, and (4) provide sufficient information to demonstrate the credibility of the data it will use to measure its performance.

**LABOR'S PERFORMANCE PLAN PROVIDES  
A PARTIAL PICTURE OF INTENDED  
PERFORMANCE ACROSS THE AGENCY**

Labor's performance plan provides a partial picture of the agency's intended performance across the agency. Specifically, we found that Labor's performance plan generally succeeds in meeting the structure and form envisioned by the Results Act but the usefulness of the performance goals and measures could be improved.

**Defining Expected Performance**

Labor developed 51 performance goals and indicators to use in measuring agencywide progress during fiscal year 1999 toward achieving its strategic goals and mission. (Eight of these performance goals are departmentwide to track its progress in maintaining a departmental management process to help support the accomplishment of its strategic goals.) This number of goals and indicators strikes a balance between presenting so few as not to provide a comprehensive picture of agencywide performance and presenting so many that a reader is overwhelmed. In general, Labor's performance goals are objective, quantifiable,

and measurable. In addition, many of Labor's goals are focused on outcomes rather than outputs. One such goal, for example, is to "decrease fatalities in the construction industry by 3 percent by focusing on the four leading causes of fatalities." The percentage change in the rate of such fatalities is the performance indicator that Labor will use to measure whether it achieves its goal. However, Labor presents some performance goals and indicators in its plan that (1) will not sufficiently measure its fiscal year 1999 performance, (2) would be more useful if focused on measuring outcomes as well as outputs, and (3) are of limited or questionable validity as indicators of specified program performance.

Labor will not be able to sufficiently measure its progress in meeting some fiscal year 1999 goals because performance measurement data for some goals will not be available until well after the fiscal year ends. For example, Labor has established as a goal that 64 percent of disadvantaged adult participants in its Job Training Partnership Act (JTPA) program will be employed one quarter after program exit. Because of differences in program and fiscal years, however, funds requested for JTPA in fiscal year 1999 will be spent largely in fiscal year 2000 and data to measure this particular goal will not be available until December 2000, or 15 months after the end of fiscal year 1999. While OMB's guidance allows that performance goals and indicators should cover performance in future fiscal years funded by current resources, it also states that goals and indicators should cover performance during a fiscal year that is funded by budgetary resources provided in previous years. However, Labor did not include any indicators for this particular goal that will capture fiscal year 1999 performance funded by prior years' resources. To measure progress in meeting yet other goals, Labor still needs to establish baselines against which it will measure its performance. For example, Labor has established a goal of increasing by 20 percent the number of targeted educational materials distributed to promote pensions for women, minorities, and small businesses. Labor notes in its plan that the baseline for this goal is to be determined using fiscal year 1997 data, but no other information is provided.

According to OMB's guidance, outcome goals should be included in annual performance plans whenever possible although OMB recognizes that managers often manage to output goals. While Labor has included mostly outcome goals in its performance plan, the plan includes goals focused on output and process where it would be possible to develop outcome goals as well as output goals. For example, within the first strategic goal, "A Prepared Workforce: Enhance Opportunities for America's Workforce," Labor includes an outcome focused goal of increasing by 1 percent the number of individuals entering employment after receiving labor exchange services beyond registration. Labor also

includes the performance goal of increasing by 20 percent the number of total job openings listed with the public employment service. These goals are linked to Labor's intermediate goal of providing information and tools about work to achieve its strategic objective of "A Prepared Workforce." However, increasing the number of job openings listed with the employment service does not ensure that workers gain access to the information and that the jobs match the training and needs of job-seekers. Labor misses an opportunity to develop an outcome goal that might better assess whether the agency is providing useful information that meets the needs of employers and job-seekers.

Although Labor states that its component agencies will conduct customer surveys as part of their service delivery initiatives, the use of such surveys is not integrated into any of Labor's performance goals. OMB's guidance strongly encourages agencies to include customer service measures in annual performance plans. Such information, for example, might provide a better measure in gauging whether Labor is meeting its strategic goal of "A Prepared Workforce" rather than, for example, attempting to list a specified number of job openings.

In some cases, Labor uses as measures of the specific performance goals performance indicators that have questionable validity or represent too constrained a view of its performance. For example, three performance goals use the number of complaints received as indicators of compliance with worker protection and civil rights laws. One indicator uses the number of discrimination complaints filed by federal grant recipients and persons with disabilities in state and local governments to measure progress in ensuring that workplaces are fair, a goal related to Labor's strategic objective of "Quality Workplaces." Such an indicator may or may not reasonably predict desired behavior or events. The number of complaints may be as much a function of lack of information, fear, or lack of confidence in the enforcement agency as it is an indicator of compliance. A more effective enforcement program may actually result in a period of a greater number of complaints as workers gain confidence in the enforcement agency. Moreover, using the number of complaints filed as an indicator of compliance may have the unintended consequence of encouraging management to discourage the filing of otherwise meritorious complaints. In some, but not all, cases, Labor uses job placement rates as an indicator of progress in increasing employment. The validity of this measure is limited to the extent that it fails to specify whether participants (1) obtain employment related to the training that they received, (2) obtain work at

a specified wage rate, or (3) remain employed for a specified period of time—all concerns that we have raised in the past regarding Labor's programs.<sup>1</sup>

### Connecting Mission, Goals, and Activities

Labor's annual performance plan generally reflects the agency's mission and strategic goals. In developing its fiscal year 1999 performance plan, Labor revised the six strategic goals included in the strategic plan Labor submitted to the Congress on September 30, 1997. The revised strategic goals address concerns we had raised about the extent to which the goals in the strategic plan appeared to be driven by Labor's organizational structure rather than by its mission. In addressing these concerns, Labor has made significant progress toward meeting the requirements of the Results Act. The new goals—"A Prepared Workforce," "A Secure Workforce," and "Quality Workplaces"—better integrate the activities of Labor's component agencies, are focused more on outcomes than on outputs, and are more mission driven than the six goals they replace. The annual plan incorporates an appendix that depicts a crosswalk between Labor's new strategic goals and the older goals included in its September 30, 1997, strategic plan. Another appendix shows the relationship among all Labor's program activities and strategic goals and allocates Labor's fiscal year 1999 budget among its three strategic goals. While the plan meets the act's requirements to cover its program activities, the plan could be more useful if the agency identified more specifically how the funding in the agency's program activities was allocated toward achieving performance goals.

In general, Labor's performance plan clearly aligns the agency's annual performance goals and its current strategic goals. Labor's 51 performance goals, each associated with its own performance indicator, are intended to help track the agency's progress in achieving its strategic goals. To establish the connection between annual and longer-term strategic goals, Labor links from two to as many as eight annual goals to their respective intermediate goals, referred to as "outcome goals" in the plan. These intermediate goals describe the anticipated results of the agency's programs and activities relative to the strategic goals. Each strategic goal is linked to three or four of these intermediate goals.

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<sup>1</sup>Multiple Employment Training Programs: Basic Program Data Often Missing (GAO/T-HEHS-94-239, Sept. 28, 1994) and Multiple Employment Training Programs: Most Federal Agencies Do Not Know If Their Programs Are Working Effectively (GAO/HEHS-98-88, Mar. 2, 1994).

### Recognizing Crosscutting Efforts

OMB's guidance notes that agencies should indicate which of its performance goals and indicators are "being mutually undertaken in support of programs and activities of an inter-agency, crosscutting nature." Labor acknowledges the importance of identifying and coordinating crosscutting programs by devoting a section of its plan to discussing the issue. While in many instances Labor identifies other agencies with which it needs to coordinate, and states that it plans to do so, the plan does not always discuss specific coordination mechanisms or strategies that it will use in working with these other agencies—a concern we also expressed in reviewing Labor's September 30, 1997, strategic plan.<sup>2</sup> For example, Labor shares one of its performance goals, "engage 1.5 million youth in School-to-Work activities," with the Department of Education (Education).<sup>3</sup> In Labor's plan, the agency notes that several of its component agencies and Education are "working with federal, state, and local secondary, post-secondary, and vocational education agencies and with agencies and entities that can identify and predict the workforce needs of American business to make the School-to-Work linkage more efficient." A more detailed and coherent discussion of Labor's crosscutting strategy, rather than the one provided, would allow plan readers to understand exactly what it is that Labor plans to do with its associated budget request to achieve the performance goal, relative to what Education plans to do with its resources in achieving the goal.

### LABOR'S PERFORMANCE PLAN PARTIALLY PORTRAYS HOW THE AGENCY'S STRATEGIES AND RESOURCES WILL HELP ACHIEVE ITS GOALS

Labor's performance plan partially portrays how the agency's strategies and resources will help the agency achieve its goals. Labor provides strategies for each of its performance goals and links the strategies, though broadly, to each of its three strategic goals. Labor identifies the total budgetary resources it believes will be required to address each of its strategic goals in fiscal year 1999. However, the plan does not clearly convey how Labor's strategies will

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<sup>2</sup>Department of Labor: Strategic Planning and Information Management Challenges Facing the Department (GAO/T-HEHS-98-88, Feb. 5, 1988).

<sup>3</sup>Education's stated goal is "two million youth will be engaged actively in school-to-work systems by fall 2000." Information included in its plan, however, shows that Education expects 1.5 million youths to participate in school-to-work systems in 1999.

achieve the plan's goals, nor does it identify any external factors that could affect its ability to meet these goals.

### Connecting Strategies to Results

Labor's performance plan could more clearly describe how the agency will achieve its performance goals. The plan provides a multitude of "means and strategies" that the agency plans on using to accomplish its performance goals, and it assigns responsibility for meeting these goals to its cognizant component agencies. Some of the plan's strategies, however, describe activities that will be performed without clearly conveying how they will help achieve the plan's goals. One of these strategies is to enhance Labor's program performance by replicating "successful practices and training techniques, such as peer-to-peer assistance; developing materials on what works in the Work First approach under the Temporary Assistance to Needy Families block grant; new program improvement plans for low performers; and linkage with continuous improvement initiatives, such as the Enterprise and Simply Better! which are designed to bring the Baldrige Award quality principles to workforce development programs." By failing to provide any additional information about this strategy, such as defining who and what is meant by "low performers," or describing the "Enterprise" and "Simply Better!" programs, it is unclear how the strategy will help Labor meet its goals.

As required by the Results Act, Labor's strategic plan describes key external factors that could affect the agency's performance. While it is not required to do so by the Results Act, we believe that Labor's performance plan should also discuss the effect such external factors may have on its performance and should discuss how it would mitigate or use such conditions in achieving its performance goals. Doing so would provide additional context necessary to understand Labor's anticipated performance. The strength of the national economy, for example, could significantly affect much of what Labor hopes to achieve in terms of placing welfare-to-work and JTPA program participants into employment. The discussion of such factors and accompanying mitigation efforts is vital for Labor and the Congress to have confidence that the agency's goals can be achieved.

### Connecting Resources to Strategies

Labor's performance plan does not adequately discuss the human or information resources it will use to achieve its goals. OMB's Circular A-11 provides that annual performance plans should briefly describe the operational processes, skills, and technology and the human, capital, information, or other



resources that will be needed to meet performance goals. In addition to its three strategic goals and related annual performance goals, Labor presents management initiatives in its plan to explain how it will use human resource and information technology management to help it establish a more focused, unified approach in accomplishing its objectives. These initiatives, however, fail to adequately address the human or technological resources that Labor will need to achieve its goals. Despite acknowledging that it faces a challenge in ensuring that its workforce has key job competencies and expertise in light of an aging workforce, Labor does not take the opportunity to identify how it might use human resource management to meet its performance goals. Management strategies could include, for example, realigning or retraining its workforce to better ensure that it will accomplish its performance and strategic goals.

In addition, Labor does not adequately identify the technological resources it will need to achieve its performance goals. Moreover, the plan does not address known information technology management issues, including information security and the year 2000 problem—issues that we recently added to our list of areas at high risk of fraud, waste, abuse, or mismanagement.<sup>4</sup> Ensuring information security is critical to, among other things, ensuring the quality of information the agency collects, such as the wage reports Labor uses to set Davis-Bacon prevailing wage rates. Regarding the year 2000 problem, Labor's plan notes that it plans on providing leadership and technical assistance to the states to address this issue. Labor also notes that it has identified 61 of its own information systems as mission critical and establishes as a goal that 100 percent of these systems will process dates correctly after the century change. Given the significant role that information technology will play in helping Labor achieve its performance goals, however, more detailed information is needed on how Labor will address this issue. This is particularly important given that a majority of these information systems are concentrated in one of Labor's component agencies, the Bureau of Labor Statistics.

**LABOR'S PERFORMANCE PLAN DOES NOT PROVIDE  
SUFFICIENT CONFIDENCE THAT THE AGENCY'S  
PERFORMANCE INFORMATION WILL BE CREDIBLE**

Labor states in its performance plan that each of its component agencies will develop measurement systems to track their individual progress in meeting

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<sup>4</sup>High-Risk Series: Information Management and Technology (GAO/HR-97-9, Feb. 1997).

strategic and performance plan goals and objectives. In addition, each agency is responsible for ensuring that its performance measures are reliable and valid and meet appropriate statistical requirements. Labor's plan further states that its Office of Inspector General will conduct audits under the Chief Financial Officer's Act and the Results Act to verify measured values of actual performance by Labor's component agencies, conduct quality reviews of databases that capture performance data, and inspect regional, area, and field offices to ensure data integrity and completeness.

While this strategy appears to be an impressive effort to ensure that Labor's performance information will be credible, Labor's plan fails overall to provide sufficient confidence that it will be. The plan (1) fails to discuss the quality of specific data that Labor plans to use to measure performance, including identifying known significant limitations associated with particular data, (2) fails to specify how component agencies will develop measurement systems that are both reliable and integrated with other agency systems, and (3) overstates the importance of the role that the Office of Inspector General could realistically play in ensuring that Labor's performance information will be credible.

#### Verifying and Validating Performance

Labor relies too heavily on the role of the Office of Inspector General to ensure that its performance measures are sufficiently complete, accurate, and consistent. The Inspector General can play an important role in ensuring that transactions and other data that support performance measures are properly recorded, processed, and summarized to permit the preparation of performance information in accordance with the plan. However, this role is no substitute for failing to describe the specific methods Labor plans to use to verify and validate the specific data it will use to measure each performance goal in its plan. Further, while the Inspector General will audit Labor's financial statements under the Chief Financial Officers Act, data from only 2 of Labor's 51 performance measures are currently tested as a part of these audits, while data from only 4 other measures could reasonably be added to the audit. Data for 45 of Labor's performance measures are not currently tested as a part of the audits, nor could the data reasonably be added to the scope of these audits. Relying on the Inspector General to conduct additional audits under the Results Act to ensure that data are complete and accurate is also unreasonable given the scope that such an effort would entail. This is particularly true in light of the known limitations of some of Labor's existing program data, and the extent to which other data are collected from, and maintained by, parties outside the agency, including state and local governments and other agencies.

While Labor's performance plan states that each component agency will be responsible for ensuring the statistical validity of its data, it lacks sufficient information on how this will be accomplished, including a departmentwide strategy to ensure compatibility and consistency. Labor's decentralized structure and strong tradition of decentralized management make the inclusion of such information in the plan essential to providing confidence that Labor's performance measurement system promotes the increased efficiency and effectiveness envisioned under the Results Act.

#### Recognizing Data Limitations

In more than one case, Labor plans to use data with known significant limitations to measure its performance. In so doing, Labor risks being unable to draw conclusions about the extent to which it will meet its performance goals. In addition, because the plan fails to identify significant limitations, readers are unable to make an informed judgment as to whether particular performance data are sufficiently free from bias and other significant error. For example, Labor plans to use Job Corps placement data to measure its goal of having 75 percent of Job Corps trainees get jobs or pursue further education. Our past work has shown that Labor faces a major challenge in obtaining reliable data for this program. In particular, our survey of employers who were reported as hiring Job Corps participants showed that about 15 percent of the placements in our sample were potentially invalid: A number of employers reported that they had not hired students reportedly placed at their businesses, and other employers could not be found.<sup>5</sup>

In another case, Labor plans to use the Occupational Safety and Health Administration's Integrated Management Information System (IMIS) to measure in whole, or in part, four performance goals related to Labor's third strategic objective, "Quality Workplaces." As we testified to the Congress on February 5, 1998, however, IMIS data have some limitations. Among other things, we noted that IMIS information regarding the number or type of violations and penalty amounts associated with a particular inspection can be distorted or inaccurate because it may not include reductions in penalties that occur as part of settlement processes. Moreover, the depiction within its database of the relationship between a fatality or injury and the violations detected can be misleading. Given these limitations, Labor needs to identify in its plan how it will use IMIS data to measure performance and whether IMIS limitations will

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<sup>5</sup>Job Corps: High Costs and Mixed Results Raise Questions About Programs' Effectiveness (GAO/HEHS-95-180, June 30, 1995).

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significantly affect the degree of confidence that Labor and plan readers can place in using these data to measure program performance.

AGENCY COMMENTS

In commenting on this correspondence, Labor stated that our analysis was helpful in providing a balanced and focused assessment of the plan's strengths and weaknesses. Further, Labor plans to use this letter as a basis for improving the plan in the future. Labor's written comments are reproduced in the enclosure.

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We are providing copies of this letter to the members of the Congress who requested our review of Labor's and other agencies' annual performance plans: the Speaker of the House; the House Majority Leader; and the Chairman of the House Committees on Appropriations, the Budget, and Government Reform and Oversight. We are also sending copies to the House Minority Leader and Ranking Minority Members of these committees. In addition, we are sending copies to the Chairman and Ranking Minority Member of the Senate Labor and Human Resources Committee and to the Ranking Minority Member of this committee. In addition, copies are being sent to the Secretary of Labor and the Director of the Office of Management and Budget. We will also make copies available to others upon request.

If you or your staff have any questions about this report, please call me at (202) 512-7014. Major contributors to this report were Charles Jeszeck, Assistant Director, Dave Alston, Jeff Appel, Laura Castro, Roy F. Hutchens, and Lise Levie.

Sincerely yours,



Carlotta C. Joyner  
Director, Education  
and Employment Issues

Enclosure

COMMENTS FROM THE DEPARTMENT OF LABOR

U.S. Department of Labor

Office of the Assistant Secretary  
for Administration and Management  
Washington, D.C. 20210

APR 30 1998

Carlotta C. Joyner  
 Director, Education and  
 Employment Issues  
 United States General Accounting Office  
 Washington, D.C. 20548

Dear Ms. Joyner:

We wish to thank you and your staff for your observations on the Department's FY 1999 Annual Performance Plan. Your analysis was helpful to us in terms of providing a balanced and focused assessment of our plan's strengths and weaknesses.

We appreciate your overall observations that this is the first performance plan that Labor has produced, and that our plan contains a great deal of useful information to inform the Congress about the Department's programs and activities. We also acknowledge those areas where our plan needs improvement, particularly:

- improving our performance goals and measures where outcomes can be developed,
- better clarifying the linkages between performance goals, measures, and strategies, and
- strengthening our plan's presentation of how the Department will verify and validate our performance data.

To help us work through areas where improvements are needed, the Secretary has formalized our Strategic and Performance Planning Workgroup that worked so diligently to develop our current plan. The Secretary has also established a Management Council of the Heads of all program Agencies to guide our strategic and performance planning process and address other issues to assure maximum coordination. With the establishment of both groups, we will continue to build on what we have already accomplished.

Again, we believe we have the foundation of a good annual performance plan. As you noted in your comments, the "plan generally succeeds in meeting the structure and form envisioned by GPRA." In the coming months, we will use your report as a basis for improving our plan. We would like to maintain a continuing consultation with GAO as well as Congressional staff as we proceed to identify specific plan improvements.

Sincerely,

A handwritten signature in cursive script, appearing to read "Patricia W. Lattimore".

Patricia W. Lattimore,  
 Assistant Secretary for  
 Administration and Management

RELATED GAO PRODUCTS

Department of Labor: Strategic Planning and Information Management Challenges Facing the Department (GAO/T-HEHS-98-88, Feb. 5, 1998).

The Results Act: Observations on Department of Labor's June 1997 Draft Strategic Plan (GAO/HEHS-97-172R, July 11, 1997).

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