

**ADS Supplementary Reference:** 593  
**File Name:** 59358s1 DR-CD9

## GAO FOLLOW-UP ACTIONS

The General Accounting Office (GAO) follows up to ensure that action has been taken regarding recommendations and that implementation produces the desired results. GAO follow-up work includes discussing the status of recommendations with cognizant Agency personnel, obtaining copies of documents supporting implementation, and testing transactions to ensure that desired results have been achieved. GAO updates the status of recommendations twice each fiscal year. The first cycle update includes GAO products with recommendations pending corrective action that were issued through February. The second update includes products issued through August. The second update is used as the basis for an annual report on the status of recommendations pending corrective action, which GAO provides to the Agency and to Congress once per year.

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