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July 1, 2021

The Honorable Thomas J. Vilsack
Secretary of Agriculture
U.S. Department of Agriculture
1400 Independence Avenue, SW
Washington, D.C. 20250

Priority Open Recommendations: U.S. Department of Agriculture

Dear Secretary Vilsack:

I appreciated our recent meeting and look forward to a constructive working relationship between our two institutions. As discussed, the purpose of this letter is to provide an update on the overall status of the U.S. Department of Agriculture's (USDA) implementation of GAO's recommendations and to call your personal attention to areas where open recommendations should be given high priority.¹ In November 2020, we reported that on a government-wide basis, 77 percent of our recommendations made 4 years ago were implemented.² USDA's recommendation implementation rate was 46 percent. As of May 2021, USDA had 171 open recommendations. Fully implementing all open recommendations could significantly improve USDA's operations.

Since our April 2020 letter, USDA has implemented two of our 12 open priority recommendations. Specifically:

- USDA's Food and Nutrition Service (FNS) disseminated and posted to its public website the results of a multiyear study that catalogs and describes how state Supplemental Nutrition Assistance Program (SNAP) agencies use data-matching to enhance program integrity, as we recommended in October 2016. FNS officials stated that the study results would help the agency better understand how state SNAP agencies choose to focus their data-matching efforts to reduce recipient fraud. Officials also said the results would help it identify where to gather more information about promising practices that can be shared more broadly and additional technical assistance resources that may be useful for state agencies. Among other actions, as of August 2020, the agency was

¹Priority recommendations are those that GAO believes warrant priority attention from heads of key departments or agencies. They are highlighted because, upon implementation, they may significantly improve government operation, for example, by realizing large dollar savings; eliminating mismanagement, fraud, and abuse; or making progress toward addressing a high-risk or duplication issue.

²GAO, *Performance and Accountability Report: Fiscal Year 2020*, [GAO-21-4SP](#) (Washington, D.C.: Nov. 16, 2020).

pursuing regulatory actions to enable establishment of an interstate data-sharing system to prevent individuals from simultaneously receiving SNAP benefits in multiple states.

- USDA reviewed positions in the information technology management occupational series and assigned appropriate National Initiative for Cybersecurity Education framework work role codes to those positions, as we recommended in March 2019. As a result, USDA has ensured that its workforce data are significantly more reliable, improving its ability to identify cybersecurity work roles of critical need.

We ask your attention to the remaining priority recommendations. We are also adding one new recommendation related to reducing improper payments, bringing the total number of priority recommendations to 11. (See enc. for the list of recommendations).

The 11 priority recommendations fall into the following five areas:

Protect the Safety of the Food Supply. In September 2017, we recommended that the Department of Health and Human Services' (HHS) Food and Drug Administration (FDA) and USDA's Food Safety and Inspection Service (FSIS) officials coordinate their drug residue testing methods and maximum residue standards for imported seafood, including imported catfish. FDA agreed, and FSIS partially agreed with the recommendation, but neither agency plans to fully implement it.

According to FSIS officials in November 2020, the agency coordinates with FDA and the Environmental Protection Agency to carry out the National Residue Program, which tests FSIS-regulated products, including catfish, for chemical compounds of public health concern. FSIS officials said it will continue to use its own methods that meet the agency's predefined quality assurance criteria and fit its business model when testing the products it regulates. It does not plan to work on a multiresidue method that both agencies could use. We maintain that FSIS should coordinate with FDA on (1) the development of testing methods that both agencies can use on imported seafood, including imported catfish, and (2) maximum residue levels that allow the agencies to consistently apply similar standards. Doing so would increase assurance that they are taking a consistent approach to protecting consumers from unsafe drug practices.

Reduce Improper Payments. We previously reported on improper payments—payments that should not have been made or were made in incorrect amounts—by USDA and other agencies. Improper payments are a long-standing problem in the federal government, estimated at about \$206 billion for fiscal year 2020. Our August 2013 report contains a priority recommendation that, if implemented, would reduce improper payments in USDA farm and conservation programs and potentially save taxpayer dollars. We recommended that USDA's Farm Service Agency (FSA) implement a process to verify accountants' and attorneys' statements regarding participants' income, thereby helping to reduce payments to ineligible participants. Such a process would include checking the statements against supporting documentation for a sample of participants. USDA generally agreed with our recommendation at the time of our report. However, as of April 2021, the department has not taken actions to implement it.

USDA officials said they were reluctant to question accountants' and attorneys' professional judgment. However, given our findings that FSA state offices sometimes accepted statements that did not meet agency guidance or contained errors, resulting in questionable eligibility determinations, we continue to believe that USDA should implement a process to verify accountant and attorney statements, such as checking supporting documentation. Doing so

would be an appropriate action for the agency to take to protect the integrity of its programs and possibly reduce improper payments.

In April 2020, we recommended that USDA revise its procedures to include processes for monitoring the progress and measuring the effectiveness of corrective actions for improper payments. This recommendation is intended to bring USDA's procedures in line with improper payment corrective actions reporting under 31 U.S.C. § 3352(d) and related Office of Management and Budget (OMB) guidance that directs agencies to analyze the root causes of improper payments and develop corrective actions to reduce improper payments. In December 2020, in response to our recommendation, USDA said it would revise its procedures for monitoring the progress and measuring the effectiveness of corrective actions for improper payments for fiscal year 2021, but as of May 2021, it has not provided us documentation on these revised procedures. We will continue to monitor USDA's progress in implementing this recommendation.

Strengthen Protections for Wage Earners. Our November 2017 report contains a priority recommendation that, if implemented, could help protect the safety and health of workers in the meat and poultry industry. Specifically, we recommended that FSIS work with the Occupational Safety and Health Administration (OSHA) to assess the implementation of the agencies' joint memorandum of understanding (MOU) regarding worker safety at meat and poultry plants, make needed changes, and establish time frames for periodic evaluations of the MOU. USDA neither agreed nor disagreed with the recommendation.

USDA reported that, as of March 2021, it was reviewing and clearing a draft updated MOU developed after 2019 meetings between FSIS and OSHA leadership. To fully implement our recommendation, FSIS should assess the implementation of the MOU and make needed changes. It should set specific time frames to evaluate the MOU to help ensure that the goals of the MOU are met. Completing these actions may leverage FSIS's presence in plants to provide the federal government with a cost-effective opportunity to protect worker safety and health.

Improve USDA's Oversight of Federal Assistance and Awards. In February 2017, we made four priority recommendations to two subagencies within USDA—Rural Development and FNS—that, if implemented, could help reasonably assure the effective use of federal funds, reduce federal improper payments, and improve oversight of the federal funds the department has awarded to nonfederal entities, including state and local governments, nonprofit organizations, and Indian tribal organizations. Nonfederal entities that receive awards from federal agencies such as USDA are required to undergo a single audit if their expenditures exceed a certain threshold. Without the effective design of these policies and procedures, agencies cannot reasonably assure that they are conducting the required effective oversight of the federal funds they have awarded.

Officials from both agencies reported taking steps to address our recommendations, such as revising guidance or planning to do so. To fully implement the recommendations, both subagencies need to implement procedures to ensure staff are following the revised policies to ensure that (1) award recipients submit single audit reports, as required; and (2) management decisions related to single audit findings conform to OMB guidance. We will continue to assess both subagencies' efforts.

Improve Cybersecurity. In July 2019, we made two priority recommendations that, if implemented, would help USDA fully establish its cybersecurity risk management program. We recommended that USDA focus on establishing a cybersecurity risk management strategy that includes key elements such as a statement of risk tolerance and how the agency intends to

assess, respond to, and monitor cyber risks. We also recommended that USDA establish a process for coordination between its cybersecurity risk management and enterprise risk management (ERM) functions.³

USDA agreed with both recommendations and in February 2021 reported that it was developing a plan to implement updated risk management practices in its cybersecurity management program. It stated that the plan would include a comprehensive cybersecurity strategy that outlines processes to protect USDA and stakeholder information. USDA also stated that it planned to establish a governance framework for USDA ERM that would provide a platform to increase coordination between stakeholders within cybersecurity and ERM functions. Once the department has provided evidence of these actions, we plan to verify whether implementation has occurred.

In February 2018, we made a recommendation that, if implemented, would enable USDA to better support the adoption of the National Institute of Standards and Technology's (NIST) Framework for Improving Critical Infrastructure Cybersecurity among entities within the Food and Agriculture Sector.⁴ USDA should focus on our recommendation that it, as a sector-specific agency and in cooperation with its co-sector-specific agency, HHS, consult with respective sector partners—such as the Food and Agriculture Sector Coordinating Council (SCC), the Department of Homeland Security (DHS), and the Department of Commerce's NIST, as appropriate—to develop methods for determining the level and type of framework adoption by entities across its respective sector.

As of January 2020, USDA officials had yet to develop methods to determine the level and type of framework adoption. Officials stated that the sector is diverse and includes over 500 sector members that can range from small, family-operated farms to large corporations that deal with selling food wholesale. The officials noted that this diversity makes it difficult to develop a method to determine the level and type of framework adoption across the sector that would apply to all members. The framework, however, is adaptive to provide a flexible and risk-based implementation and, accordingly, can be used with a broad array of cybersecurity risk management processes. USDA officials added that the SCC invites DHS to semiannual meetings to present on the threat to cybersecurity and resources available to support the needs of the sector. While the SCC is encouraging and supporting the use of the framework, USDA should implement our recommendation so that USDA can gain a more comprehensive understanding of the framework's use by its critical infrastructure sector, which is essential to efforts to protect infrastructure.

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³ERM is a forward-looking management approach that allows agencies to assess threats and opportunities that could affect the achievement of its goals. OMB defines ERM as an effective agency-wide approach to addressing the full spectrum of the organization's significant internal and external risks by understanding the combined impact of risks as an interrelated portfolio, rather than addressing risks only within silos. An example of an agency enterprise risk is unfilled mission-critical positions across the entire organization that, when examined as a whole, could threaten the accomplishment of the mission.

⁴The Food and Agriculture Sector is one of the nation's 16 critical infrastructure sectors designated by federal policy. Presidential Policy Directive 21 establishes USDA and HHS as the sector-specific agencies to take the lead roles in critical infrastructure protection efforts in that sector.

In March 2021, we issued our biennial update to our [High-Risk List](#), which identifies government operations with greater vulnerabilities to fraud, waste, abuse, and mismanagement or in need of transformation to address economy, efficiency, or effectiveness.⁵ Our High-Risk List has served to identify and help resolve serious weaknesses in areas that involve substantial resources and provide critical services to the public.

One of our high-risk areas—[improving federal oversight of food safety](#)—focuses, in part, on USDA operations. Several other government-wide high-risk areas also have direct implications for USDA and its operations. These include (1) [ensuring cybersecurity of the nation](#),⁶ (2) [improving management of information technology acquisitions and operations](#), (3) [strategic human capital management](#), (4) [managing federal real property](#), and (5) [the government-wide personnel security clearance process](#).

We urge your attention to the USDA and government-wide high-risk issues as they relate to USDA. Progress on high-risk issues has been possible through the concerted actions and efforts of Congress; OMB; and the leadership and staff in agencies, including USDA.

Copies of this report are being sent to the Director of the Office of Management and Budget and appropriate congressional committees, including the Committees on Agriculture, Appropriations, Budget, and Homeland Security and Governmental Affairs, United States Senate; and the Committees on Agriculture, Appropriations, Budget, and Oversight and Reform, House of Representatives. In addition, the report will be available on the GAO website at <http://www.gao.gov>.

⁵GAO, *High-Risk Series: Dedicated Leadership Needed to Address Limited Progress in Most High-Risk Areas*, [GAO-21-119SP](#) (Washington, D.C.: Mar. 2, 2021).

⁶With regard to cybersecurity, we also urge you to use foundational information and communications technology supply chain risk management practices set forth in our December 2020 report: GAO, *Information Technology: Federal Agencies Need to Take Urgent Action to Manage Supply Chain Risks*, [GAO-21-171](#) (Washington, D.C.: Dec. 15, 2020).

I appreciate USDA's continued commitment to these important issues. If you have any questions or would like to discuss any of the issues outlined in this letter, please do not hesitate to contact me or Mark Gaffigan, Managing Director, Natural Resources and Environment, at gaffiganm@gao.gov or 202-512-3841. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. Our teams will continue to coordinate with your staff on all 171 open recommendations as well as those additional recommendations in the high-risk areas for which USDA has a leading role. Thank you for your attention to these matters.

Sincerely yours,

A handwritten signature in black ink that reads "Gene L. Dodaro". The signature is fluid and cursive, with a long horizontal stroke extending to the right from the end of the name.

Gene L. Dodaro
Comptroller General
of the United States

Enclosure(s) – 1

cc: The Honorable Jewel H. Bronaugh, Deputy Secretary of Agriculture, USDA
The Honorable Zachary Ducheneaux, Administrator, FSA
The Honorable Cindy Long, Acting Administrator, FNS
The Honorable Paul Kiecker, Administrator, FSIS
The Honorable Shalanda Young, Acting Director, OMB

Enclosure: I

Priority Open Recommendations to the U.S. Department of Agriculture

Protect the Safety of the Food Supply

Imported Seafood Safety: FDA and USDA Could Strengthen Efforts to Prevent Unsafe Drug Residues. [GAO-17-443](#). Washington, D.C.: September 15, 2017.

Recommendation: The Administrator of the Food Safety and Inspection Service (FSIS) should coordinate and communicate with the Food and Drug Administration (FDA) in developing drug residue testing methods and corresponding maximum residue levels (MRL) for imported catfish that may also be applicable to other imported seafood.

Action Needed: FSIS partially agreed with the recommendation, and FDA agreed with it. In November 2020, FSIS said that it would continue to coordinate with FDA on methods and corresponding MRLs through its existing coordination mechanisms. However, FSIS said it had no plans to change its current method of coordination. FSIS will continue to use its own multiresidue method, which tests for 99 drugs, when testing the products it regulates, including meat, poultry, and catfish, and the MRLs that accompany that method. Likewise, FDA said it would continue to use its own multiresidue method, which tests for 40 drugs. While FSIS's multiresidue method can detect more drugs than FDA's multiresidue method, FDA's method can detect drugs that FSIS's does not and can detect some drugs at lower levels. To fully implement our recommendation, FDA and USDA should coordinate on (1) the development of testing methods that both agencies can use on imported seafood, including imported catfish; and (2) maximum residue levels that allow the agencies to consistently apply similar standards.

High-Risk Area: [Federal Oversight of Food Safety](#)

Director: Steve Morris

Contact Information: morriss@gao.gov or (202) 512-3841

Reduce Improper Payments

Farm Programs: Additional Steps Needed to Help Prevent Payments to Participants Whose Incomes Exceed Limits. [GAO-13-741](#). Washington, D.C.: August 29, 2013.

Recommendation: To further improve agency controls that help prevent payments to participants whose incomes exceed eligibility limits, the Secretary of Agriculture should direct the Administrator of the Farm Service Agency (FSA) to implement a process to verify that accountants' and attorneys' statements accurately reflect participants' incomes as reported on income tax returns and supporting documentation or other equivalent documents.

Actions Needed: The U.S. Department of Agriculture (USDA) agreed with this recommendation at the time of our report. However, as of April 2021, USDA officials said the department had not acted to implement it because of the sensitive nature of questioning accountants' and attorneys' professional judgment. However, we found that, when relying on accountants' and attorneys' statements to verify participants' incomes, FSA state offices sometimes accepted statements that did not meet agency guidance or contained errors, resulting in some questionable eligibility determinations and potential payments to participants whose income exceeded statutory limits. Given our findings, we continue to believe that USDA should implement a process to verify accountant and attorney statements, with the goal of preventing payments to participants whose income exceeds eligibility limits.

Director: Steve Morris

Contact Information: morriss@gao.gov or (202) 512-3841

Payment Integrity: Selected Agencies Should Improve Efforts to Evaluate Effectiveness of Corrective Actions to Reduce Improper Payments. [GAO-20-336](#). Washington, D.C.: April 1, 2020.

Recommendation: The Secretary of Agriculture should revise USDA's procedures to include processes for monitoring the progress and measuring the effectiveness of improper payment corrective actions. The process for measuring the effectiveness of corrective actions should clearly demonstrate the effect that USDA's corrective actions have on reducing improper payments.

Actions Needed: USDA agreed with this recommendation and stated that it would develop a proposed action plan to revise its procedures for monitoring the progress and measuring the effectiveness of corrective actions for improper payments. USDA also stated that the revised process would focus on the impact that corrective actions have on the corresponding root causes of improper payments. The actions USDA described, if implemented effectively, would address our recommendation. We will continue to monitor the department's progress in implementing this recommendation.

Director: Beryl H. Davis

Contact Information: davisbh@gao.gov or (202) 512-2623

Strengthen Protections for Wage Earners

Workplace Safety and Health: Better Outreach, Collaboration and Information Needed to Help Protect Workers at Meat and Poultry Plants. [GAO-18-12](#). Washington, D.C.: November 9, 2017.

Recommendation: The FSIS Administrator should work with the Occupational Safety and Health Administration (OSHA) to assess the implementation of their agencies' joint memorandum of understanding (MOU) regarding worker safety at meat and poultry plants and make any needed changes to ensure improved collaboration, and also set specific time frames for periodic evaluations of the MOU.

Action Needed: USDA neither agreed nor disagreed with the recommendation. FSIS stated that it already has directives in place to recognize and report hazards affecting FSIS employees. FSIS also acknowledged that the MOU was designed also to have FSIS employees report hazards affecting plant employees due to the regular presence of its inspectors in plants. FSIS noted that in collaborating with OSHA, FSIS would need to ensure that its primary mission is not compromised by undertaking activities that take time and resources away from its food safety inspection responsibilities. According to FSIS, a draft updated MOU developed after a February 2020 meeting between FSIS and OSHA senior leadership is in the process of being reviewed and cleared.

To fully implement our recommendation, FSIS should assess the implementation of the MOU and make needed changes. In addition, the agency should set specific time frames to evaluate the MOU to help ensure that the goals of the MOU are met. Doing so may leverage FSIS's presence in plants to provide the federal government with a cost-effective opportunity to protect worker safety and health.

Director: Cindy Brown Barnes

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Improve USDA's Oversight of Federal Assistance and Awards

Single Audits: Improvements Needed in Selected Agencies' Oversight of Federal Awards. [GAO-17-159](#). Washington, D.C.: February 16, 2017.

Recommendations:

We recommend that the Secretary of Agriculture

- (1) direct the Under Secretary for Food, Nutrition, and Consumer Services (FNS) to design policies and procedures to reasonably assure that all award recipients required to submit single audit reports do so in accordance with OMB guidance;
- (2) direct the Under Secretary for FNS to revise policies and procedures to reasonably assure that the agency's management decisions for single audit findings related to an award recipient contain the required elements and are issued timely in accordance with OMB guidance;
- (3) direct the Under Secretary for Rural Development to design policies and procedures to reasonably assure that all award recipients required to submit single audit reports do so in accordance with OMB guidance; and
- (4) direct the Under Secretary for Rural Development to revise policies and procedures to reasonably assure that the agency's management decisions for single audit findings related to an award recipient contain the required elements and are issued timely in accordance with OMB guidance.

Action Needed: FNS neither agreed nor disagreed with our recommendations, and Rural Development agreed with our recommendations. Officials from FNS and Rural Development have taken steps to address these recommendations, such as revising their guidance or planning to do so. To fully implement the recommendations, both subagencies need to implement procedures to ensure that (1) staff are following the policies in the revised guidance to ensure that award recipients submit single audit reports as required and (2) management

decisions related to single audit findings conform to OMB guidance. We will continue to assess both subagencies' efforts.

Director: Beryl H. Davis

Contact Information: davisbh@gao.gov or (202) 512-2623

Improve Cybersecurity

Cybersecurity: Agencies Need to Fully Establish Risk Management Programs and Address Challenges. [GAO-19-384](#). Washington, D.C.: July 25, 2019.

Recommendations:

We recommend that the Secretary of Agriculture

(1) develop a cybersecurity risk management strategy that includes the key elements identified in this report; and

(2) establish and document a process for coordination between cybersecurity risk management and enterprise risk management functions.

Action Needed: USDA stated that it had no comments on the report. As of February 2021, USDA reported that the department had begun developing a cybersecurity strategy that would align with USDA's governance of its enterprise risk management. The department estimated completing this effort by June 30, 2021. Furthermore, USDA stated that it planned to establish a governance framework for USDA Enterprise Risk Management (ERM), which will provide a platform to increase coordination between stakeholders within the cybersecurity and enterprise risk management functions. As of March 2021, USDA had not provided documentation of its process for cybersecurity and ERM coordination. Once the department has provided evidence of these actions, we plan to verify whether implementation has occurred.

High-Risk Area: [Ensuring the Cybersecurity of the Nation](#)

Director: Jennifer R. Franks

Contact Information: franksj@gao.gov or (404) 679-1831

Critical Infrastructure Protection: Additional Actions Are Essential for Assessing Cybersecurity Framework Adoption. [GAO-18-211](#). Washington, D.C.: February 15, 2018.

Recommendation: The Secretary of Agriculture, in cooperation with the Secretary of Health and Human Services, should take steps to consult with respective sector partner(s), such as the Food and Agriculture Sector Coordinating Council (SCC), Department of Homeland Security (DHS), and National Institute of Standards and Technology, as appropriate, to develop methods for determining the level and type of framework adoption by entities across their respective sector.

Action Needed: USDA neither agreed nor disagreed with the recommendation in our report but stated that it would attempt to develop a measurement mechanism as part of its annual data calls to the Food and Agriculture Sector. However, as of January 2021, USDA officials had yet to develop methods to determine the level and type of framework adoption. Specifically, officials stated that diversity of the sector makes it difficult to develop a method to determine the level and type of framework adoption across the sector that would apply to all their members.

The framework, however, is adaptive to provide a flexible and risk-based implementation. Accordingly, the framework can be used with a broad array of cybersecurity risk management processes. USDA officials added that the SCC invites DHS to semiannual meetings to present on both the threat to cybersecurity and resources available to support the needs of the sector. While the SCC is encouraging and supporting the use of the framework, USDA needs to implement our recommendation so it can gain a more comprehensive understanding of the framework's use by its critical infrastructure sector, which is essential to the success of efforts to protect infrastructure.

High-Risk Area: [Ensuring the Cybersecurity of the Nation](#)

Director: Vijay A. D'Souza

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