

December 2009

# RECOVERY ACT

## Status of States' and Localities' Use of Funds and Efforts to Ensure Accountability (Mississippi)



GAO

Accountability \* Integrity \* Reliability

---

# Appendix XI: Mississippi

---

## Overview

This appendix summarizes GAO's work on the fourth of its bimonthly reviews of American Recovery and Reinvestment Act of 2009 (Recovery Act) spending in Mississippi.<sup>1</sup> The full report covering all of GAO's work in 16 states and the District of Columbia may be found at <http://www.gao.gov/recovery>.

---

## What We Did

We reviewed two programs funded under the Recovery Act—the Highway Infrastructure Investment Program and Public Housing. We selected these programs to follow up on projects we reported on in our earlier reports. Our work focused on the status of program funding, the programs' use of funds, and other issues. As part of our review of public housing, we revisited two housing agencies, one in Picayune and another in Gulfport. For descriptions and requirements of the programs covered in our review, see appendix XVIII of [GAO-10-232SP](#).

To gain an understanding of the state's experience in meeting Recovery Act reporting requirements, we examined documents prepared by, and held discussions with, the Mississippi Department of Transportation (MDOT). As a prime recipient<sup>2</sup> of Recovery Act funds, MDOT is required to report quarterly on a number of measures, including the use of funds and estimates of the number of jobs created and retained. The first quarterly reports were due in October 2009. We focused our work on MDOT's methodology for collecting data, particularly job creation and retention data, and on MDOT's experience in preparing the October report.

Our work in Mississippi also included meeting with officials of three Mississippi cities to determine the amount of Recovery Act funds each has received, or will receive, directly from federal agencies and to learn how those funds are being used. We chose to visit the cities of Jackson, Meridian, and Vicksburg. We selected Jackson because its unemployment rate was below the state's average, and it is one of the larger cities in Mississippi. We selected Meridian and Vicksburg because both are smaller cities with unemployment rates higher than the state's average.

---

<sup>1</sup>Pub. L. No. 111-5, 123 Stat.115. (Feb. 17, 2009).

<sup>2</sup>As defined by OMB, prime recipients are non-Federal entities that receive Recovery Act funding as Federal awards in the form of grants, loans, or cooperative agreements directly from the Federal Government.

---

## What We Found

- **Highway Infrastructure Investment.** As of October 31, 2009, the U.S. Department of Transportation's (DOT) Federal Highway Administration (FHWA) has obligated \$301 million and reimbursed to Mississippi \$69 million of the \$355 million of Recovery Act funds apportioned to the state. The state is using most of the obligated funds for interstate and state road projects that MDOT plans and administers and secondary road and bridge projects that the Mississippi Office of State-Aid Road Construction oversees. In commenting on MDOT's selection of state-wide Recovery Act projects, MDOT's Executive Director said that the Recovery Act's requirement that priority be given to projects projected for completion within 3 years limited Mississippi's ability to fund projects that would have produced lasting economic impacts. Finally, we found that FHWA has obligated little of the estimated \$45 million that MDOT has set aside for projects planned by local public agencies (counties and cities), largely because these entities have been slow to plan Recovery Act projects. However, the State Local Public Agency (LPA) Engineer believes that the counties and cities will have these projects ready for obligation before March 2, 2010, the date on which unobligated program funds are subject to withdrawal and redistribution in accordance with the Recovery Act.
- **Public Housing Capital Fund.** Mississippi has 52 public housing agencies that have received about \$32.4 million from the Public Housing Capital fund. The Picayune Housing Authority used Recovery Act funding for two projects, one completed in August 2009 that renovated 22 units and another that began September 24, 2009, which will renovate 92 units. The Mississippi Regional Housing Authority-VIII (MRHA-8) in Gulfport planned to use funds for 5 projects. MRHA-8 has one project under way, has awarded contracts for two others, and expects to award a contract for a fourth project in December. The housing agency dropped one of its five planned projects when it found that a lengthy environmental assessment was required before the project could move forward. In addition, bids for other projects are coming in at less cost than estimated. MRHA-8 is planning to undertake additional projects with remaining Recovery Act funds.
- **Recipient reporting.** MDOT uses FHWA's Recovery Act Data System (RADS) to collect data required for its quarterly report. This includes information such as project descriptions, project completion status, and project cost. MDOT also requires suballocants, subrecipients, and vendors to submit monthly payroll reports, which RADS uses to compute the number of jobs created and retained. However, we found that some work carried out in support of Recovery Act projects is not reported. Additionally, MDOT, its suballocants, and its vendors are not

---

taking steps to verify the accuracy of payroll reports that are the basis for RADS' computation of jobs created and retained.

- **Cities' use of Recovery Act funds.** Jackson, Meridian, and Vicksburg have all received or will be receiving Recovery Act funds directly from one or more federal agencies. Jackson has received or will be receiving a total of \$6.83 million; Meridian, \$1.02 million; and Vicksburg, \$773,000. The cities' plans for the funds include constructing and repairing facilities, purchasing police vehicles, acquiring other public safety equipment, and providing training that will enable low-income, older individuals to re-enter the workforce.

---

## Mississippi Focuses on the Obligation of Local Recovery Act Highway Projects

Two Mississippi agencies—MDOT and the Office of State Aid Road Construction (OSARC)—administer Recovery Act funding for transportation projects. MDOT is responsible for operating and maintaining Mississippi's interstate and state road projects, as well as overseeing all road construction projects that fall under the jurisdiction of any of the state's local public agencies (LPA).<sup>3</sup> OSARC assists Mississippi's 82 counties in the construction and maintenance of bridges and secondary, nonstate roads. As explained by state officials, these agencies differ in that the Governor appoints the State Aid Engineer, while an elected commission, independent of the Governor, controls MDOT. In addition, because the U.S. Department of Transportation recognizes only one state agency, all federal funds flow through MDOT.

---

## MDOT and OSARC Continue to Award Contracts for Less Than Estimated

FHWA apportioned \$355 million in Recovery Act funds to Mississippi in March 2009 for highway infrastructure and other eligible projects. Table 1 shows the dollar amounts both MDOT and OSARC are responsible for administering, as well as the amount FHWA had obligated as of October 31, 2009, for projects for which each agency is responsible. The total number of MDOT and OSARC projects with contracts awarded, completed, or underway is also included.

---

<sup>3</sup>LPAs are local government entities, usually a city or county government, eligible to participate in the federal transportation program.

**Table 1: Status of MDOT and OSARC Recovery Act Projects as of October 31**

Status of Recovery Act projects	MDOT	OSARC	Total
<b>Total amount in millions</b>			
Apportioned	\$342.1	\$12.5	<b>\$354.6</b>
Obligated	289.6	11.4	<b>301.0</b> <b>(85%)</b>
Reimbursed	—	—	<b>69.0</b> <b>(23%)</b>
<b>Total projects</b>			
Contracts awarded	57	13	<b>70</b>
Construction started	45	11	<b>56</b> <b>(80%)</b>
Completed	10	2	<b>12</b> <b>(17%)</b>

Source: FHWA.

Both MDOT and OSARC continue to award Recovery Act contracts for less than the state cost estimates. Through October 31, FHWA informed us that MDOT and OSARC have awarded contracts for a total average of 11.4 percent and 10.9 percent less than estimated, respectively. Additionally, OSARC has been able to fund three extra projects using \$1.6 million in excess funding.

According to MDOT’s Budget Director, MDOT and OSARC committed to expend a combined total of \$331.1 million in state funding for the period February 17, 2009, through September 30, 2010. As of October 31, FHWA-Mississippi Division officials stated that the two agencies have together expended \$264.2 million, which is nearly 80 percent of their total commitment.

**Local Public Agencies Are Slow in Planning Recovery Act Projects**

About \$45 million of the \$342.1 million in Recovery Act funds that MDOT administers is set aside for approximately 85 LPA city projects. Although the Recovery Act requires that these funds be obligated within 1 year of apportionment or be subject to withdrawal and redistribution, MDOT originally chose to implement an internal deadline of September 3, 2009. MDOT established this deadline to encourage the LPAs to take action in advance of the final March 2, 2010, deadline, thereby reducing the risk that the state will lose Recovery Act funding. However, on September 9, only one LPA city project for \$2.7 million had been obligated. As a result, the LPA engineer informed us that MDOT extended its deadline to November

2, 2009; at which time, each LPA must submit its Recovery Act projects' Plans, Specifications, and Estimate Assembly (PS&E).<sup>4</sup> If each LPA meets this deadline, MDOT will be able to send the paperwork to FHWA for approval no later than November 16, 2009.

On November 2, the six district offices had received PS&E assemblies for approximately 74 percent of the LPA city Recovery Act projects. The LPA engineer reiterated that all of the funding for the state's LPA projects will be obligated by March 1, 2010. He explained that if an LPA has not forwarded its PS&E documentation by December 16, MDOT officials will proactively assist as needed to correct errors and prepare plans so that the documentation can be approved, the funds obligated, and the projects advertised.

---

### Requirements May Have Limited Opportunities for Long-Term Infrastructure Improvements and Economic Development

The Recovery Act placed funding priority on transportation projects that states could begin quickly and complete within 3 years of the act's enactment. When MDOT and OSARC chose projects to fund using Recovery Act dollars, both emphasized projects that were "ready-to-go,"<sup>5</sup> which ensured an expedited obligation process and the likelihood that each project would be completed within 3 years. While the Executive Director of MDOT and the State Aid Engineer stated that they are seeing immediate positive impacts from Recovery Act-funded projects, both officials believe that placing priority on "ready-to-go" projects may have limited opportunities for long-term infrastructure improvements and economic development.

The MDOT Executive Director explained that the majority of MDOT's Recovery Act projects were pavement improvements, including resurfacing and rehabilitation. Although he acknowledged that such projects improve infrastructure and increase safety, the Executive Director identified a few projects that he felt would have likely had a more lasting impact on Mississippi's infrastructure and economic development. For example, the Executive Director would have finished upgrading the remaining portions of U.S. 78 to interstate standards. While this project

---

<sup>4</sup>Submittal and authorization of the PS&E Assembly is the final stage of project development. The PS&E Assembly included the plans, proposals, bid sheets, specifications, and the LPA's professional construction estimate.

<sup>5</sup>MDOT officials describe projects as "ready-to-go" if the department has acquired right-of-way, received all environmental clearances, and developed the project plan.

was not “ready-to-go” and required an additional \$80 million in funding, the upgrades would have enabled U.S. 78, which connects Memphis to Birmingham through northern Mississippi, to become Interstate 22. An interstate road, according to the Executive Director, would not only have better serviced a new Toyota plant being built in Tupelo, but it also may have attracted new business to the state.

The State Aid Engineer reiterated what we were told by MDOT’s Executive Director. Although he also recognized the need for each Recovery Act project and gave examples of those having an impact on the state, such as an industrial park access road, the State Aid Engineer named additional projects that he believed may have had a greater impact on the state’s infrastructure. For instance, the State Aid Engineer mentioned a \$10 million bridge reconstruction project connecting the cities of Gulfport and Biloxi. If this project had received Recovery Act dollars, the bridge would have served as a major hurricane evacuation route.

---

## Public Housing Improvements Are Under Way

HUD has provided Mississippi’s 52 public housing agencies with about \$32.4 million in Recovery Act funds distributed as Public Housing Capital Grant awards. As of October 24, 2009, these 52 public housing agencies had awarded contracts for about \$12.9 million and expended approximately \$3.3 million.

---

## Visited Housing Authorities Have Awarded Contracts for Most Projects

We revisited two of Mississippi’s public housing authorities that we reported on in July 2009—the Housing Authority of Picayune, Mississippi, and Mississippi Regional Housing Authority No. VIII (MRHA-8), located in Gulfport, Mississippi. The Recovery Act projects initiated by each of these housing authorities and the status of the projects are shown in tables 2 and 3.

**Table 2: Picayune Housing Authority's Recovery Act Projects**

Location of units to be renovated	Was the project part of the authority's 5-year plan?	Contract award date	Estimated contract completion date	Estimated cost of renovations	Number of housing units to be renovated	Renovations
George Weems and Mae L. Williams Developments	Yes	March 10, 2009 (change order to ongoing contract)	August 18, 2009 (actual completion date of project)	\$433,763 (actual cost for completed project)	22	Kitchens, bathrooms, plumbing, entrance doors, flooring, painting, and water heaters
Pines Public Housing Development	Yes	September 24, 2009	March 23, 2010	\$280,000 (\$263,867 funded by Recovery Act funds)	92	Heating, ventilation, air conditioning

Source: GAO analysis of Picayune Housing Authority data.

**Table 3: MRHA-8 Implemented and Planned Recovery Act Projects**

Development to be Renovated	In 5-year plan?	Contract award date	Estimated contract completion date	Estimated cost of renovations	Number of housing units or buildings to be renovated	Renovations
H.C. Patterson	No	June 16, 2009	February 22, 2009	\$228,600	1 building	Renovations
Dan Stepney <sup>a</sup>	Yes	October 26, 2009	February 23, 2010	\$287,785	35 buildings	Reroof
Pecan Circle <sup>a</sup>	Yes	October, 2009	April 2010	\$305,000	38 buildings	Reroof and upgrade siding
Dan Stepney	Yes	Expected in December 2009	Expected December 2010	Estimated to be \$1.2 to \$1.5 million	35 buildings	Interior

Source: GAO analysis of MRHA-8 data.

<sup>a</sup>The contracts for exterior renovations at the Dan Stepney and Pecan Circle developments were scheduled to begin in August, but were delayed due to a required environmental review.

As of October 24, 2009, MRHA-8 had awarded contracts for \$1,048,737 of the \$3,783,351 received from HUD under the Recovery Act. This housing authority has not awarded contracts for as much of its funding as originally planned because contract bids received have been substantially less than the estimated project costs. In addition, MRHA-8 was unable to initiate a fifth project because the project was in a flood plain and would have required a lengthy 8-step environmental assessment. However, MRHA-8 officials indicated that more of the funds will be used when contracts are awarded for interior renovation of units at the Dan Stepney and Pecan Circle complexes, which are expected to cost about \$1.2 million

---

each. Officials also said the roofing projects may experience cost growth because there is uncertainty about the condition of the roofs that are to be repaired. Finally, officials told us that they may reconstruct MRHA-8 office space at the Pecan Circle complex to fully use all of the grant funds.

---

**Picayune and MRHA-8 Will Not Receive Competitive Grants**

HUD awarded \$8.5 million in competitive grants to housing agencies in Mississippi.<sup>6</sup> However, neither the Picayune Housing Agency nor MRHA-8 will receive any of these funds. Picayune officials did not apply for these grants because they did not believe they had sufficient time to get the professional help needed to complete the application. MRHA-8 officials told us that they applied for a competitive grant but were not successful.

---

**Housing Agencies Provide Information on Job Counts**

Officials for both housing agencies told us that they were unsure how to calculate the number of new and retained employees that resulted from Recovery Act projects. Instead, the officials said that they relied on contractors to provide the numbers that their staff entered into the Recovery Act reporting system, FederalReporting.gov. The housing authorities did not provide any guidance to contractors as to how jobs created and retained should be reported. In addition, both housing agencies found the reporting system difficult to understand. Picayune officials did not seek any assistance from HUD or the Office of Management and Budget (OMB). MRHA-8 officials sought assistance by phone from OMB, but had difficulty getting through. In addition, MRHA-8 officials told us that FederalReporting.gov logged them off while they were inputting data, causing them to lose all data added to that point. To avoid this happening again, an MRHA-8 official saved information as a draft, but was unable to locate the draft in the reporting system after saving it.

---

<sup>6</sup>HUD was required to award nearly \$1 billion to public housing agencies based on competition for priority investments, including investments that leverage private sector funding or financing for renovations and energy conservation retrofitting. In September 2009, HUD awarded competitive grants for the creation of energy-efficient communities, gap financing for projects stalled due to financing issues, public housing transformation, and improvements addressing the needs of elderly or persons with disabilities.

---

## MDOT Experiences Minor Challenges As State Implements Decentralized Recovery Act Reporting

Each prime recipient of Recovery Act funds is responsible for collecting project-level data to address section 1512 Recovery Act reporting requirements and for entering this data into [FederalReporting.gov](http://FederalReporting.gov). The Recovery Act requires prime recipients of Recovery Act funds to report quarterly on these projects, and the first of these recipient reports was due in October 2009. Among other information, the reports are to describe the project, including its cost and completion status, as well as the number of jobs that the project created and retained. To learn more about a prime recipient's methodology for collecting these data and its experience with submitting its first quarterly report, we reviewed one Mississippi agency—MDOT.

FHWA-Mississippi Division officials told us that on October 10, 2009, MDOT submitted its first quarterly report, which included the agency's own project data and data collected from another state agency—the Office of State Aid Road Construction, to which MDOT suballocates Recovery Act funds. In this first quarterly report, MDOT also included information on 5 of the approximately 85 projects being planned by local public agencies (LPA), which are subrecipients of MDOT Recovery Act funds.

---

## MDOT Uses FHWA Database to Develop Quarterly Reports

The U.S. Department of Transportation's FHWA uses a two-part system to collect and analyze data required to be submitted under the Recovery Act. This two-part system is made up of FHWA's computerized database, known as the Recovery Act Data System (RADS), and hard copy reporting forms. RADS compiles a range of Recovery Act project information, including each project's name, description, purpose, and rationale, as well as the project's estimated cost and ultimate contract award amount. Additionally, RADS provides the dates of major project milestones, such as contract advertisement, award, and completion. According to MDOT officials, the department also requires suballocants, subrecipients, and vendors to submit completed hard copies of FHWA Form 1589 every month. This form documents the total number of employees, hours worked, and payroll dollars for the month being reported. MDOT then enters this data into RADS, which produces an electronic file that contains all required reporting elements for every obligated Recovery Act project. Once each electronic file is complete, MDOT uploads all files directly into [FederalReporting.gov](http://FederalReporting.gov).

---

**Officials Experience Only  
Minor Reporting Problems**

MDOT experienced some minor challenges in submitting its first quarterly report. For example, officials mentioned that RADS requires the entry of multiple elements, all of which are not used for section 1512 reporting. This presented an additional challenge for the MDOT official responsible for entering project data into RADS because it increased the volume of entries during an already time-constrained reporting process. Additionally, this same official told us he had difficulty obtaining the DUNS numbers for some of the subrecipients and vendors and chose to work with the Mississippi Division of the FHWA to locate these numbers.

---

**Job Count Numbers Were  
not Verified**

Under section 1512 of the Recovery Act, all prime recipients are required to report and estimate the number of jobs created and retained by activities and projects. However, we determined that MDOT officials responsible for section 1512 reporting did not verify or obtain supporting documentation to validate the form 1589 reports that contain jobs data for each Recovery Act Project. Instead, MDOT officials explained to us that they conducted “spot checks” of the forms to identify material omissions and significant reporting errors. For example, officials completed simple calculations to verify that the reported pay was above minimum wage. Additionally, even though MDOT’s deputy executive director and chief engineer, as well as one district engineer, told us that project engineers are expected to use their expertise and day-to-day project site observations to review each form 1589, three project engineers informed us that this expectation was not adequately communicated. As a result, one engineer told us that he only ensured that there were no unfilled blanks on the form, and another explained to us that he had been informed that MDOT Contract Administration would ultimately be responsible for reviewing the forms. Finally, two of the three engineers said that they were never verbally instructed as to how they should validate the forms, and they did not receive any written guidance on this subject.

We also found that although RADS guidance stipulates that monthly reports by subrecipients and vendors should include all employees that devote time to a particular Recovery Act contract, one vendor was not doing so because certain administrative and corporate positions are not included in the certified payroll. However, another vendor was including employees in these types of positions even though there was no documentation to validate that the employees had devoted a specific amount of time to that particular project.

## Visited Local Governments Explain Their Use of Recovery Act Funds

To learn more about the impact of Recovery Act funds on local governments, GAO visited three localities in Mississippi: the cities of Jackson, Meridian, and Vicksburg.<sup>7</sup>

### Jackson, Mississippi

Population: 173,861

Unemployment rate: 8.6 percent (state rate: 8.8 percent)

**Table 4: Selected Sources of Recovery Act Funds as Reported by Jackson City Officials**

Program	Purpose	Amount
Transit	Transit Capital Assistance Program	\$3.4 million
Public safety	Edward Byrne Memorial Justice Assistance Grant (JAG) Program	\$1.6 million
Community development	Homelessness Prevention and Rapid Re-housing Program	\$1.0 million
	Community Development Block Grant Program	\$674,000
	Senior Community Service Employment Program	\$157,000

Source: Jackson city officials.

Note: Population data are from July 1, 2008. Unemployment rates are preliminary estimates for September 2009 and have not been seasonally adjusted. Rates are a percentage of the labor force. Estimates are subject to revision.

In Jackson, we found the following:

*Construction of local transit hub.* Jackson will use Recovery Act funds to construct an administrative and maintenance facility for the city’s local transit system. The facility will provide maintenance space for the city’s buses.

*Training for senior citizens.* The city expects to provide training for low-income older individuals that will enable these individuals to re-enter the workforce.

*Maintenance and equipment upgrades.* City officials noted that they plan to use JAG funds to repair the roofs of both the local crime lab and the training academy. The city will also use the funds to purchase new

<sup>7</sup>Our examination of Recovery Act funds includes those which have been or will be received directly from federal agencies by the local jurisdictions.

equipment such as police cruisers, crime lab devices, speech translators, speed-detection lasers, and new computers, as well as equipment for the city’s Mobile Crime Scene Unit, Bomb Squad, and Narcotics Division.

*Preparing for end of Recovery Act funds.* City officials noted that they have not used Recovery Act funds in ways that would create long-term fiscal responsibilities for the city. Recovery Act funds are being used for construction and infrastructure rather than on programs that will cost the city money to maintain in coming years. An official also noted that the process of applying for Recovery Act grants and fulfilling the requirements of those grants has brought together various local, state, and federal government entities and that Jackson city officials will use those connections in the future to help them obtain more external funding.

**Meridian, Mississippi**

*Population: 38,232*

*Unemployment rate: 12.2 percent (state rate: 8.8 percent)*

**Table 5: Selected Sources of Recovery Act Funds as Reported by Meridian City Officials**

Program	Purpose	Amount
Public safety	COPS Hiring Recovery Program	\$582,000
	Edward Byrne Memorial Justice Assistance Grant (JAG) Program	\$257,000
Energy	Energy Efficiency and Conservation Block Grant Program	\$182,000

Source: Meridian city officials.

Note: Population data are from July 1, 2008. Unemployment rates are preliminary estimates for September 2009 and have not been seasonally adjusted. Rates are a percentage of the labor force. Estimates are subject to revision.

In Meridian, we found the following:

*Public safety.* City officials stated that Meridian has used or will use Recovery Act funds to purchase police vehicles, upgrade the department’s security camera system, and provide funding for a Direct Action Response Team. The city has also been granted funds to hire as many as five police officers for 3 years.

*Energy efficiency.* City officials noted that Recovery Act funding is being used to purchase more energy-efficient materials to be used in the restoration of Meridian’s City Hall

*Preparing for end of Recovery Act funds.* A city official stated that most of the city’s projected Recovery Act funds are for equipment, infrastructure repair, or improvements, which will only require the expenditure of maintenance funds in the future. The same official stated that, as required, the city will use local government funding to continue the employment of the police officers hired with Recovery Act funds.

**Vicksburg, Mississippi**

*Population: 24,974*

*Unemployment rate: 14.5 percent (state rate: 8.8 percent)*

**Table 6: Selected Sources of Recovery Act Funds as Reported by Vicksburg City Officials**

<b>Program</b>	<b>Purpose</b>	<b>Amount</b>
Public safety	COPS Hiring Recovery Program	\$508,000
	Edward Byrne Memorial Justice Assistance Grant Program	\$266,000

Source: Vicksburg city officials.

Note: Population data are from July 1, 2008. Unemployment rates are preliminary estimates for September 2009 and have not been seasonally adjusted. Rates are a percentage of the labor force. Estimates are subject to revision.

In Vicksburg, we found the following:

*Public safety.* Vicksburg city officials stated that the city is planning to use Recovery Act funds to purchase crowd-control barricades to be used for city events. The city is also planning to purchase communications equipment and generators for a mobile precinct that will be used for local events and during emergency situations. The city has also been granted Recovery Act funds that would allow the city to hire as many as four police officers for 3 years.

*Preparing for end of Recovery Act funds.* City officials stated that the city will use local government funding, as required, to continue the employment of the police officers hired with Recovery Act funds. They also noted the city will continue to seek other sources of funding from both federal and state agencies.

---

**State Comments on  
This Summary**

We provided the Governor of Mississippi with a statement of facts on the Mississippi appendix on November 2, 2009. The General Counsel to the Governor, who serves as the stimulus coordinator, responded for the Governor on November 19, 2009. The official provided technical suggestions that were incorporated, as appropriate.

---

**GAO Contacts**

John K. Needham, (202) 512-5274 or needhamjk1@gao.gov

Norman J. Rabkin, (202) 512-9723 or rabkinn@gao.gov

---

**Staff  
Acknowledgments**

In addition to the contacts named above, Barbara Haynes, Assistant Director; James Elgas, analyst-in-charge; Anna Russell; Gary Shepard; Erin Stockdale; and Ryan Stott made major contributions to this report.

---

---

This is a work of the U.S. government and is not subject to copyright protection in the United States. The published product may be reproduced and distributed in its entirety without further permission from GAO. However, because this work may contain copyrighted images or other material, permission from the copyright holder may be necessary if you wish to reproduce this material separately.