

December 2009

# RECOVERY ACT

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



GAO

Accountability \* Integrity \* Reliability

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# Appendix VI: Georgia

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## Overview

The following summarizes GAO's work on the fourth of its bimonthly reviews of American Recovery and Reinvestment Act of 2009 (Recovery Act) spending in Georgia.<sup>1</sup> The full report on all of our work, which covers 16 states and the District of Columbia, is available at <http://www.gao.gov/recovery>.

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## What We Did

Our work in Georgia focused on the Public Housing Capital Fund because projects funded with the formula funds were under way and the competitive funds had just been awarded. In addition to this program, we updated information on Highway Infrastructure Investment funds and three Recovery Act education programs—the State Fiscal Stabilization Fund; Title I, Part A, of the Elementary and Secondary Education Act of 1965 (ESEA), as amended; and the Individuals with Disabilities Education Act (IDEA), Parts B and C—because significant Recovery Act funds had been obligated. For descriptions and requirements of the programs covered in our review, see appendix XVIII of [GAO-10-232SP](#). We also focused on the state's initial reporting on the jobs created and retained with Recovery Act funds and the use of Recovery Act funds in selected localities.

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## What We Found

Following are highlights of our review.

- **Public Housing Capital Fund.** The U.S. Department of Housing and Urban Development (HUD) has allocated about \$113 million in Recovery Act funding to 184 public housing agencies in Georgia. As of November 14, 2009, 124 of these agencies had obligated \$55.8 million, and 100 agencies had drawn down \$8.4 million. We visited public housing agencies in Athens, Atlanta, and Macon. With its formula funds, the Athens Housing Authority has completed a roofing project and begun work on modernizing 23 scattered sites. The Atlanta Housing Authority recently reassessed its design plans for 13 rehabilitation projects to be funded with formula awards and plans to begin work on them in the spring of 2010. The Macon Housing Authority plans to use \$8.6 million in competitive grant funds to make a 100-unit housing development more energy efficient.

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

- **Highway Infrastructure Investment funds.** The U.S. Department of Transportation's Federal Highway Administration (FHWA) apportioned \$932 million in Recovery Act funds to Georgia. As of October 31, 2009, the federal government had obligated \$703 million to Georgia,<sup>2</sup> and \$43 million had been reimbursed by the federal government.
- **Education.** Our survey of local educational agencies (LEA) in Georgia showed that they plan to use Recovery Act funds to retain staff, but most LEAs still expect to lose staff overall.
- **Recipient reporting.** Georgia used a decentralized approach to meet Recovery Act reporting requirements—that is, 18 state agencies reported directly into the federal government's reporting Web site. The State Accounting Office monitored the reporting process and identified some discrepancies, such as jobs associated with zero expenditures, that needed to be corrected. Although there were last minute changes to federal guidance that required data to be resubmitted, the State Accounting Office was generally satisfied with how the state completed the first round of reporting.
- **Selected localities' use of Recovery Act funds.** The city of Atlanta, city of Macon, and Tift County had been awarded Recovery Act funding of \$78 million, \$4.5 million, and \$378,000, respectively, as of November 12, 2009. For instance, Atlanta and Macon each received funds to hire additional police officers. Tift County received an award to hire additional staff in the District Attorney's office.

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## Housing Agencies Continue to Make Progress on Projects Funded with Recovery Act Formula Grants

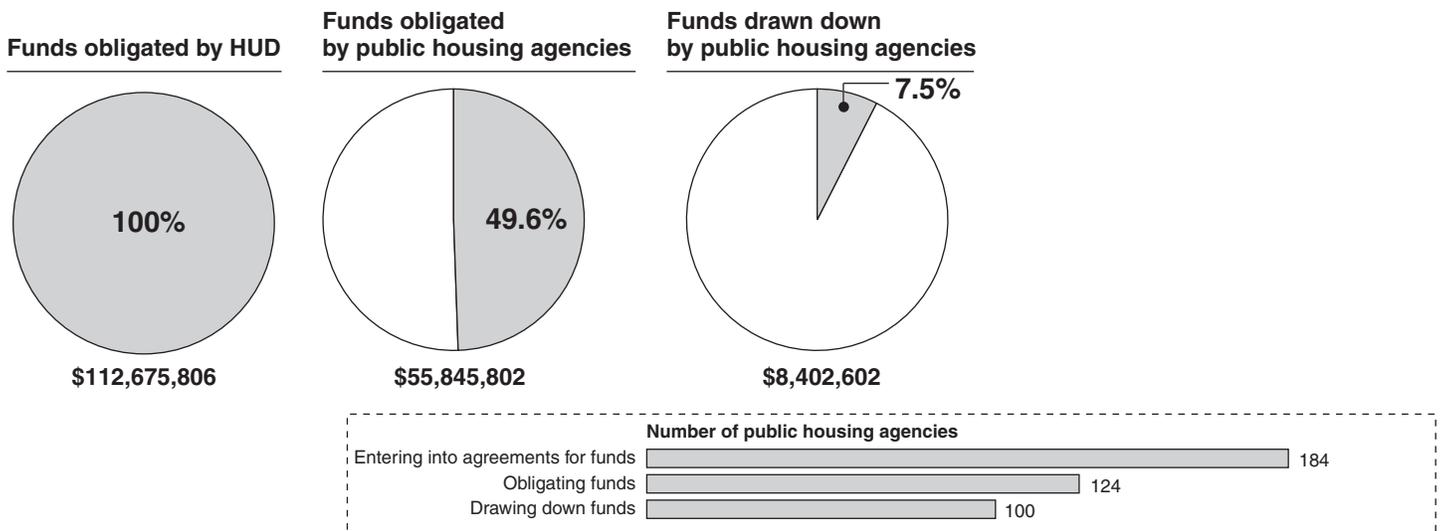
In Georgia, 184 public housing agencies received about \$113 million in Public Housing Capital Fund formula grants (see fig. 1). Recovery Act requirements specify that public housing agencies must obligate funds within 1 year of the date they are made available to public housing agencies. Agencies are to give priority to projects that (1) can award contracts based on bids within 120 days from the date the funds are made available, (2) rehabilitate vacant units, or (3) are already under way or included in required 5-year Capital Fund plans. As of November 14, 2009, 124 of the public housing agencies in Georgia had obligated \$55.8 million and 100 agencies had drawn down \$8.4 million. On average, public housing agencies in Georgia are obligating funds at about the same rate as housing

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<sup>2</sup>This does not include obligations associated with \$25 million of apportioned funds that were transferred from FHWA to the Federal Transit Administration for transit projects.

agencies nationally. We visited three housing agencies for this report: the Housing Authority of the City of Athens (Athens Housing Authority), the Housing Authority of the City of Atlanta (Atlanta Housing Authority), and the Housing Authority of the City of Macon (Macon Housing Authority).<sup>3</sup>

**Figure 1: Percentage of Public Housing Capital Fund Formula Grants Allocated by HUD That Had Been Obligated and Drawn Down in Georgia, as of November 14, 2009**



Source: GAO analysis of HUD data.

### Athens Housing Authority

The Athens Housing Authority received about \$2.6 million in Recovery Act formula grant awards. As of November 14, 2009, the housing agency had obligated about \$1.6 million and drawn down approximately \$226,000. It plans to use the majority of its Recovery Act funds to complete three projects.<sup>4</sup> The agency awarded the contracts for the first two projects—replacing the roofs on 40 units and the comprehensive modernization of 23 scattered site housing units—within 120 days of the date the funds were

<sup>3</sup>We visited the Athens and Atlanta Housing Authorities to update information we reported in July 2009. See GAO, *Recovery Act: States' and Localities' Current and Planned Uses of Funds While Facing Fiscal Stresses (Georgia)*, [GAO-09-830SP](#) (Washington, D.C.: July 8, 2009). We visited the Macon Housing Authority because it had been awarded competitive as well as formula grant funds.

<sup>4</sup>The remaining funds will be spent on renovations such as new kitchen countertops and new windows.

released for use. The roofing project was completed at a cost of about \$42,000. The \$1.3 million modernization of scattered sites will include asbestos and lead abatement and the installation of new windows, doors, cabinets, appliances, water heaters, and heating and air systems. This work has begun and is scheduled to be completed by May 2010. The agency also plans to replace two elevators at a senior high-rise; the agency's estimated cost for this third project has increased from \$330,000 to \$400,000 because the agency decided to upgrade to more energy-efficient equipment, rather than refurbish the old elevators. The housing agency expects bids by December 15, 2009, work to begin by January 2010, and the project to be completed by September 2010. None of the units affected by these renovations were vacant because the agency's units are typically at least 98 percent occupied, with the few vacancies being attributable to turnover. Agency officials stated that while only the scattered site project was in the agency's 5-year plan prior to the Recovery Act, all three projects were in an updated plan approved in May 2009. Athens Housing Authority officials were confident that they could meet the Recovery Act requirement to obligate 100 percent of funds by March 17, 2010.

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### Atlanta Housing Authority

The Atlanta Housing Authority received about \$26.6 million in Recovery Act formula grant awards. As of November 14, 2009, the agency had obligated about \$26.5 million and drawn down about \$730,000. It plans to use about \$19 million of its Recovery Act funds to rehabilitate 13 properties containing a total of 1,953 units and the remaining \$8 million to demolish 4 properties. The housing agency recently reassessed its design plans for the 13 properties to ensure that it maximized the use of the funds. The work will include energy conservation measures, renovations to common areas, and exterior and site improvements. The agency plans to begin this work in the spring of 2010. Because the agency has very few vacancies, only three of the units to be rehabilitated are vacant. All of the planned projects were in the Atlanta Housing Authority's fiscal year 2010 annual plan, which was completed in April 2009.<sup>5</sup> The Atlanta Housing Authority has obligated the majority of its funds through amended

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<sup>5</sup>As a Moving to Work agency, the Atlanta Housing Authority is required to submit a Moving to Work annual plan to HUD in lieu of the 5-year plan and annual plan traditionally required by section 5A of the U. S. Housing Act of 1937, as amended. Moving to Work is a demonstration program established by Congress and administered by HUD, giving participating public housing agencies the flexibility to design and test various approaches to facilitating and providing quality affordable housing opportunities in their localities.

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contracts with the private management companies that manage the properties. According to Atlanta Housing Authority officials, the remaining funds will be obligated by March 17, 2010.

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### Macon Housing Authority

The Macon Housing Authority received about \$4.8 million in Recovery Act formula grant awards. As of November 14, 2009, the agency had obligated about \$150,000 and drawn down about \$77,000. The agency plans to use all of these funds to complete a major rehabilitation of a 250-unit housing development. The planned work includes replacing the baths, kitchens, appliances, windows, doors, and flooring; painting; landscaping; and resurfacing parking lots and streets. The agency awarded a contract for approximately \$4.5 million on October 14, 2009, and work will begin in December 2009. None of the units to be rehabilitated were vacant, and the project was in the agency's 5-year plan prior to the Recovery Act. According to Macon Housing Authority officials, all of their funds will be obligated by March 17, 2010.

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### Some Housing Agencies Also Received Competitive Recovery Act Grants

In addition to the Public Housing Capital Fund formula grants, HUD awarded six competitive grants to housing agencies in Georgia, including one to the Macon Housing Authority. The Macon Housing Authority will use its \$8.6 million grant awarded under the Energy Efficient, Green Community category for substantial rehabilitation of a 100-unit housing development. Agency plans include wrapping the exterior of the buildings in a ridged insulation system covered with siding; re-engineering the roof with a higher pitch to allow for more insulation and more efficient duct work for heating and air systems; and installing energy-efficient windows and heating and air systems and water-conserving appliances and fixtures. Also, the units will be reconfigured to reposition doors and windows to give the appearance of single-family houses. The agency plans to start the work in April 2010 and complete it by December 2011.

The Athens and Atlanta Housing Authorities chose not to apply for competitive grants. According to Athens Housing Authority officials, they did not apply because they were concerned about their ability to meet the deadlines for obligating and expending funds. Atlanta Housing Authority officials stated that they chose not to apply because there were too many restrictions on the use of the funds. For example, only certain funds could be used to meet the leveraging requirement, and funds could only be used for demolition if a replacement project was identified.

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## Recovery Act Funds Apportioned to Georgia Continue to Be Obligated by FHWA for Federal-Aid Highway Projects

As we reported in September 2009, \$932 million was apportioned to Georgia in March 2009 for highway infrastructure and other eligible projects.<sup>6</sup> As of October 31, 2009, \$703 million had been obligated.<sup>7</sup> As of the same date, \$43 million had been reimbursed by FHWA.<sup>8</sup> Almost 72 percent of Recovery Act highway obligations for Georgia have been for pavement projects. Specifically, \$505 million of the \$703 million obligated as of October 31, 2009, has been for resurfacing, pavement reconstruction and rehabilitation, pavement widening, and new road construction projects.<sup>9</sup> Another \$61 million was obligated for bridge projects. State officials told us they selected projects based on various factors, including eligibility requirements, whether the project was “ready to go,” and the geographic dispersion across the state. Figure 2 shows obligations by the types of road and bridge improvements being made.

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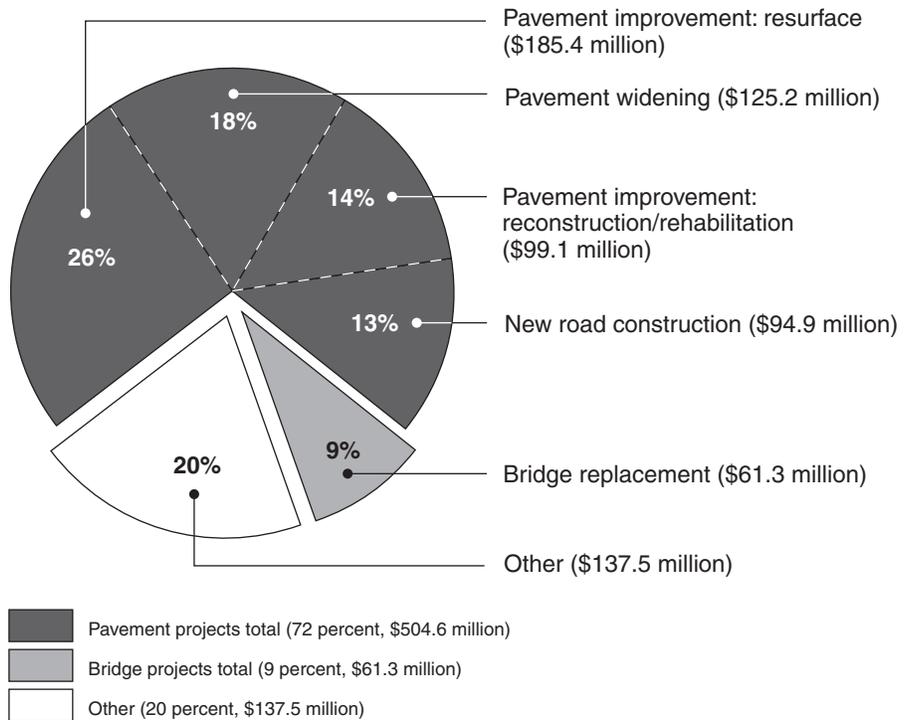
<sup>6</sup>GAO, *Recovery Act: Funds Continue to Provide Fiscal Relief to States and Localities, While Accountability and Reporting Challenges Need to Be Fully Addressed (Georgia)*, [GAO-09-1017SP](#) (Washington, D.C.: Sept. 23, 2009).

<sup>7</sup>This does not include obligations associated with \$25 million of apportioned funds that were transferred from FHWA to the Federal Transit Administration (FTA) for transit projects. Generally, FHWA has authority pursuant to 23 U.S.C. § 104(k)(1) to transfer funds made available for transit projects to FTA. For the Highway Infrastructure Investment Program, the U.S. Department of Transportation has interpreted the term “obligation of funds” to mean the federal government’s commitment to pay for the federal share of the project. This commitment occurs at the time the federal government signs a project agreement.

<sup>8</sup>States request reimbursement from FHWA as the state makes payments to contractors working on approved projects.

<sup>9</sup>About \$185 million (or 26 percent) of the \$703 million that had been obligated as of October 31, 2009, was for resurfacing.

**Figure 2: Highway Obligations for Georgia by Project Improvement Type, as of October 31, 2009**



Source: GAO analysis of Federal Highway Administration data.

Note: Percentages may not add due to rounding. "Other" includes safety projects, such as improving safety at railroad grade crossings, and transportation enhancement projects, such as pedestrian and bicycle facilities, engineering, and right-of-way purchases.

As of November 12, 2009, the Georgia Department of Transportation (GDOT) had awarded 131 contracts with a total value of \$434 million.<sup>10</sup> According to state officials, bids for contracts continue to come in below the state's estimated costs. For example, 96 percent of the contracts awarded were below GDOT's estimated cost, and the savings from awarding contracts for less than the estimated costs ranged from about 3 percent to 68 percent.<sup>11</sup> Officials explained that bids have been coming in lower than expected costs due to current economic conditions. GDOT will

<sup>10</sup>This amount represents only those contracts awarded by GDOT. Some localities within Georgia also may have awarded contracts with Recovery Act funds.

<sup>11</sup>We excluded five contracts awarded with other federal funds as well as Recovery Act funds from these analyses.

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request that FHWA obligate the project savings on a monthly basis to other projects. In anticipation of continued savings, the department has identified additional projects and developed contingency plans for further obligation of Recovery Act funds.

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## Georgia School Districts Plan to Use Recovery Act Funds to Retain Staff, but Most Districts Expect to Lose Staff Overall

Our review covers three education programs receiving Recovery Act funds: (1) the Individuals with Disabilities Education Act (IDEA), as amended, Parts B and C, which supports early intervention, special education, and related services for infants, toddlers, children, and youth with disabilities; (2) Title I, Part A of the Elementary and Secondary Education Act of 1965 (ESEA), as amended, which provides financial assistance to help educate disadvantaged youth; and (3) the State Fiscal Stabilization Fund (SFSF), which was created under the Recovery Act, in part, to help state and local governments stabilize their budgets by minimizing budgetary cuts in education and other essential government services. We surveyed a representative sample of local educational agencies (LEA)—generally school districts—nationally and in Georgia about their planned uses of Recovery Act funds.<sup>12</sup> Table 1 shows Georgia’s and national survey results on the estimated percentages of LEAs that plan to use more than 50 percent of their Recovery Act funds under these three education programs to retain staff. It also shows the estimated percentages of LEAs that anticipate job losses even with SFSF funds and that reported a total funding decrease of 5 percent or more since the last school year. In each case, the percentage for Georgia is higher than the national percentage.

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<sup>12</sup>We sent the survey to 101 LEAs in Georgia, and 90 percent responded.

**Table 1: Selected Results from GAO Survey of LEAs**

Responses from GAO survey	Estimated percentages of LEAs	
	Georgia	Nation
Plan to use more than 50 percent of Recovery Act funds to retain staff		
IDEA funds	36	19
Title I funds	38	25
SFSF funds	92	63
Anticipated job losses, even with SFSF funds	65	32
Reported total funding decrease of 5 percent or more since school year 2008-2009	39	17

Source: GAO survey of LEAs.

Note: Percentage estimates for Georgia have margins of error, at the 95 percent confidence level, of plus or minus 8 percentage points or less. The nationwide percentage estimates have a margin of error of plus or minus 5 percentage points.

## Despite a Few Last-Minute Changes to Federal Guidance, Georgia Met Its Reporting Requirements

To meet Recovery Act reporting requirements, Georgia used a decentralized approach—that is, the 18 state agencies that were awarded Recovery Act funds reported directly into the federal government’s reporting Web site. Prior to the October 10 submission deadline, Georgia’s State Accounting Office (SAO) provided training and held meetings to help state agencies prepare. During the period designated for review of initial submissions (Oct. 11–21, 2009), SAO reviewed the data that each state agency submitted for reasonableness and potential inaccuracies. Its review identified the following issues:

- In some cases, there was no apparent connection between the number of jobs created and retained and the amount of Recovery Act funds spent. For example, one state agency reported that jobs were created or retained but did not report that any funds were expended. SAO officials stated that it was an error and the agency revised the report once the issue was brought to its attention.
- In some instances, the average cost of a job seemed unreasonable. In these cases, SAO asked the state agency to review its data and revise them, if necessary.
- In some cases, subrecipients reported to a state agency the number of jobs created or retained with Recovery Act funds as of September 30, 2009, as required. However, because the state agency had not

reimbursed the subrecipients for their expenditures as of September 30, 2009, the agency could not report jobs created or retained as the money had not been expended at the state level.

Although most state agencies did not have issues with the report submission process and meeting the submission deadline, some state agencies experienced last-minute challenges. For example, on October 9, 2009, the U.S. Department of Education issued additional guidance to institutions of higher education with instructions for calculating the number of jobs created or retained using Federal Work-Study Program funds.<sup>13</sup> However, according to SAO officials, 11 institutions of higher education in Georgia already had submitted their reports and were required to submit revisions. In another case, FHWA asked GDOT to resubmit its data in late October 2009. According to GDOT officials, FHWA identified information to be updated in the data fields “Total Federal Award” and “Total Federal Recovery Act Funds Received/Invoiced” during the period set aside for federal review of the data submitted (Oct. 21-29, 2009). FHWA wanted the Total Federal Award amount to include all federal funds used in the project, including non-Recovery Act funds. It also wanted the Total Federal Recovery Act Funds Received/Invoiced field to match information captured in its financial management system on the total Recovery Act award to Georgia, while GDOT had reported the amount of Recovery Act funds that had been reimbursed to it by FHWA. GDOT officials stated they were hesitant to make these changes because they thought the request conflicted with U.S. Office of Management and Budget (OMB) Recovery Act reporting guidance and following FHWA guidance would overstate the amount of funding actually received or invoiced in the state. The agency sought clarification from FHWA and approval from OMB on this issue. Although GDOT officials told us that they did not believe their first submission was incorrect or that their concerns were fully addressed by OMB or FHWA, they elected to amend their 169 highway project reports on October 27, 2009, per FHWA’s guidance.

Despite these challenges, SAO generally was satisfied with the state’s first quarter of reporting. However, it identified some areas that could be improved. For example, SAO officials stated that some state agencies could benefit from a more in-depth review of the data prior to submission.

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<sup>13</sup>The Federal Work-Study Program provides funds that are earned through part-time employment to assist students in financing the costs of postsecondary education.

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Therefore, SAO plans to develop a tool for agencies to use to review data prior to submission. In addition, SAO plans to develop additional training for state agencies on Recovery Act reporting.

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## Selected Localities in Georgia Have Begun to Receive Recovery Act Funds, but They Still Have Budget Challenges

We visited three local governments in Georgia—the city of Atlanta, the city of Macon, and Tift County—to discuss their fiscal condition and use of Recovery Act funds.<sup>14</sup> The state of Georgia provides minimal direct financial support to local governments—an estimated 4 percent of their budgets, according to a 2008 National League of Cities report—and does not have revenue sharing agreements with them.<sup>15</sup>

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### Atlanta, Georgia

According to city officials, Atlanta had applied for approximately \$530 million in Recovery Act funding as of November 12, 2009 (see fig. 3). Of that amount, about \$298 million is for a grant from the U.S. Department of Transportation for a streetcar system.<sup>16</sup> City officials told us they had been awarded about \$78 million, including \$34 million for security and terminal improvements at the Atlanta airport and \$14.7 million to hire additional police officers through the COPS Hiring Recovery Program and the Edward Byrne Memorial Justice Assistance Grant Program (\$11.2 million and \$3.5 million, respectively).

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<sup>14</sup>We chose these locations because they represented a mix of cities and counties, population sizes, unemployment rates, and amount of Recovery Act funds received.

<sup>15</sup>Christopher Hoene and Michael A. Pagano, *Cities & State Fiscal Structure*, a research report prepared for the National League of Cities (2008).

<sup>16</sup>Other funds for which Atlanta has applied include funds to improve broadband technology and renovate fire stations.

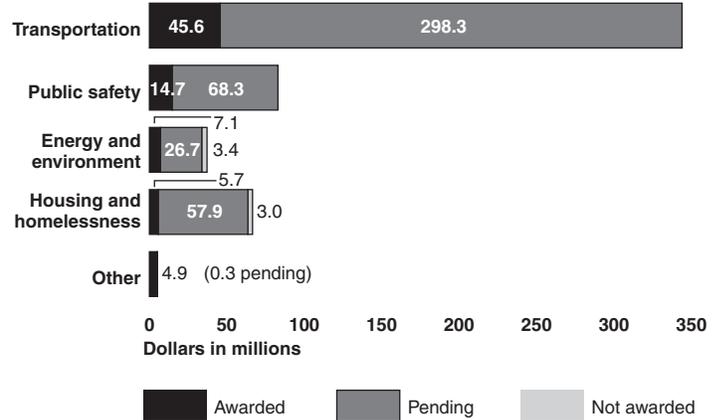
**Figure 3: City of Atlanta Profile and Status of Formula and Competitive Recovery Act Funding**

**Demographics**



Estimated population (2008): 537,958  
 Unemployment rate (Sept. 2009): 11.4%  
 FY10 budget: \$541.0 million (change from FY09): (-5.2%)  
 Locality type: Large city

**Recovery Act funding reported by city of Atlanta**



Sources: (Left) U.S. Census Bureau, U.S. Department of Labor, and Art Explosion. (Right) City of Atlanta 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. Funds "awarded" represents grants awarded to the city of Atlanta by federal and state agencies and includes some funds in excess of the original amount for which the city applied, due to a redistribution of funds. Funds "not awarded" are grants for which the city applied but did not receive.

While the Recovery Act has provided additional funding for Atlanta, city officials stated that the funds, with the exception of those for police officers, have not had an impact on the city's operating budget. Atlanta had to take a number of actions to balance its fiscal year 2009 budget and close a \$74 million budget gap. For example, the city furloughed staff (including public safety officials), eliminated approximately 300 positions, implemented a hiring freeze, and closed 20 recreation centers. For the fiscal year 2010 budget, officials told us the city raised the property tax rate to address a projected \$56 million budget gap. Given the minimal impact on operating funds, the city has not developed a strategy for winding down its use of Recovery Act funds.

**Macon, Georgia**

According to city officials, Macon had applied for \$15.6 million in Recovery Act funds, of which the city had received \$4.5 million as of

November 12, 2009 (see fig. 4).<sup>17</sup> Its largest award was \$1.7 million in COPS Hiring Recovery Program funds to hire 14 additional police officers. Given the minimal impact on operating funds, officials explained that the city has not developed a strategy for winding down its use of Recovery Act funds.

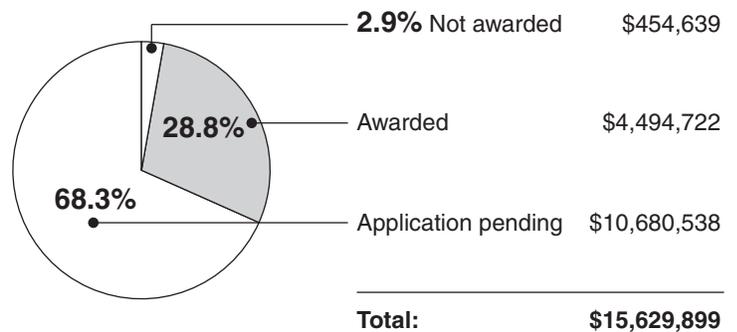
**Figure 4: City of Macon Profile and Status of Formula and Competitive Recovery Act Funding**

**Demographics**



Estimated population (2008):	92,775
Unemployment rate (Sept. 2009):	11.7%
FY10 budget: (change from FY09):	\$69.5 million (-1.2%)
Locality type:	Midsized city

**Recovery Act funding reported by city of Macon**



Sources: (Left) U.S. Census Bureau, U.S. Department of Labor, and Art Explosion. (Right) City of Macon 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. Funds "awarded" represents grants awarded directly to the city of Macon by federal agencies. Funds "not awarded" are grants for which the city applied but did not receive.

Macon had a balanced fiscal year 2010 budget of approximately \$69.5 million, \$860,000 less than its fiscal year 2009 budget. To balance its budget, Macon increased the health care contribution of all city employees and retirees, used more than \$2 million in targeted sales tax funds to cover the city's fiscal year 2010 lease payments, and did not fund 45 authorized positions.

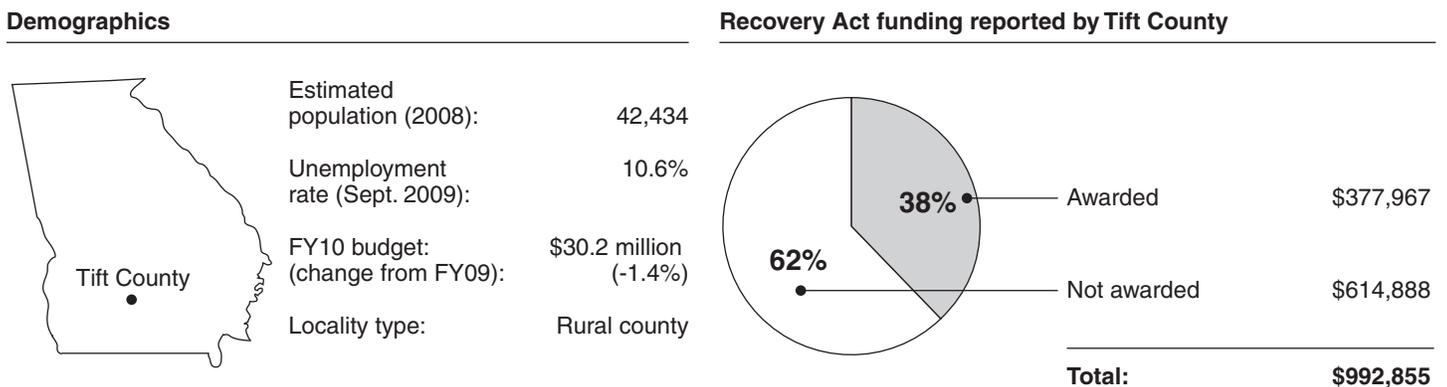
**Tift County, Georgia**

According to county officials, Tift County had received approximately \$378,000 in Recovery Act funds through three grant awards as of November 12, 2009 (see fig. 5). The majority of the funds (\$325,000) were for two positions in the District Attorney's office. About \$40,000 will be combined with an award to the city of Tifton to purchase a backup

<sup>17</sup>The \$15.6 million for which Macon had applied includes outstanding applications for \$5 million to purchase and redevelop foreclosed and abandoned homes and \$3.8 million to help individuals transition out of poverty.

emergency radio tower and generator, and the remaining \$13,000 went to the Sheriff's Office. County officials stated they expect that some of these awards will have a positive impact on the county's budget because they freed up funds for other uses. Once the Recovery Act funds have been depleted, officials plan to maintain the positions at the District Attorney's office by charging fees for services. Tift County applied for a COPS Hiring Recovery Program grant to hire additional police officers but did not receive this award.

**Figure 5: Tift County Profile and Status of Formula and Competitive Recovery Act Funding**



Sources: (Left) U.S. Census Bureau, U.S. Department of Labor, and Art Explosion. (Right) Tift County 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. Funds "awarded" represents grants awarded directly to Tift County by federal agencies. Funds "not awarded" are grants for which county applied but did not receive.

Tift County had a balanced fiscal year 2010 budget of approximately \$30 million, about \$420,000 less than its fiscal year 2009 budget. For fiscal year 2010, the county cut the total budget by 1.4 percent. The restrained budget did not include funds to purchase capital items, fill vacancies, or hire new employees (with the exception of the public safety department).

## Georgia's Comments on This Summary

We provided the Governor of Georgia with a draft of this appendix on November 19, 2009, and a representative from the Governor's office responded on November 20, 2009. The official agreed with our draft, stating that it accurately reflects the current status of the Recovery Act program in Georgia.

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**Staff  
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