



May 2016

PRISONER OPERATIONS

United States
Marshals Service
Could Better Estimate
Cost Savings and
Monitor Efforts to
Increase Efficiencies

GAO Highlights

Highlights of [GAO-16-472](#), a report to congressional committees

Why GAO Did This Study

The Department of Justice's (DOJ) USMS is responsible for managing more than 50,000 federal prisoners during criminal proceedings until their acquittal or their conviction and transfer to the Federal Bureau of Prisons to serve their sentence. USMS provides housing, clothing, food, transportation, and medical care. The USMS does not own or manage any of its own facilities and instead relies on a combination of federal, state, local, and privately-managed facilities to house and care for these prisoners. Senate Report 113-78 of the Continuing Appropriations Act of 2014 included a provision for GAO to assess the costs of housing federal inmates and detainees.

This report (1) identifies the primary costs associated with USMS prisoner operations, and the trends in spending from fiscal years 2010 through 2015; (2) assesses recent actions USMS has taken to reduce its prisoner operations costs and how much has been saved; and (3) determines systems USMS has to identify additional opportunities to save costs. GAO analyzed USMS's financial and operational data related to its prisoner operations costs from fiscal year 2010 through 2015, analyzed USMS documentation, and interviewed USMS officials.

What GAO Recommends

GAO recommends that USMS develop reliable methods for estimating cost savings and validating reported savings achieved, and establish a mechanism to aggregate and analyze the results of annual district self-assessments. USMS concurred with the recommendations.

View [GAO-16-472](#). For more information, contact Diana Maurer at (202) 512-8777 or maurerd@gao.gov.

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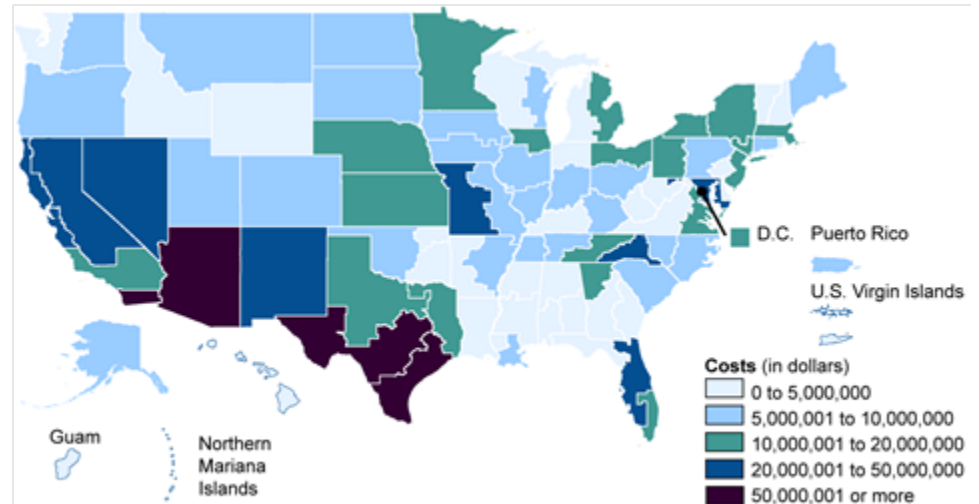
PRISONER OPERATIONS

United States Marshals Service Could Better Estimate Cost Savings and Monitor Efforts to Increase Efficiencies

What GAO Found

From fiscal years 2010 through 2015, the U.S. Marshals Service's (USMS) largest prisoner costs were housing payments to state, local, and private prisons. For example, in fiscal year 2015 USMS spent 86 percent of its \$1.4 billion in prisoner operation costs on housing. While total prisoner costs and prisoner populations decreased since fiscal year 2012, per prisoner costs increased. USMS officials attributed the increase in part to lower than expected prisoner populations, resulting in USMS not filling guaranteed bed space at certain facilities. Also, prisoner costs generally were higher in districts with larger populations and limited use of federal facilities, for which USMS does not pay. Both population and costs were highest in 5 districts along the southwest border (see figure).

United States Marshals Service District Prisoner Costs in Fiscal Year 2015



Source: GAO analysis of USMS detention data; MapInfo (map). | GAO-16-472

USMS has implemented actions that it reports have continued to save prisoner-related costs from fiscal years 2010 through 2015, such as the alternatives to pre-trial detention program to reduce prisoners in USMS's custody. However, for actions with identified savings over this time period, GAO found that about \$654 million of USMS's estimated \$858 million in total savings is not reliable. For example, USMS identified \$375 million in savings from the alternatives to pre-trial detention program for fiscal years 2010 through 2015, but did not verify the data or methodology used to develop the estimate or provide documentation supporting its reported savings for fiscal years 2012 onward. By developing reliable methods for estimating costs and validating savings, USMS would be better positioned to assess the effectiveness of its cost savings efforts.

USMS has designed systems to identify opportunities for cost efficiencies, including savings. For example, the agency requires districts to conduct annual self-assessments of their procedures to identify any deficiencies which could lead to cost savings. However, USMS cannot aggregate and analyze the results of the assessments across districts. Developing a mechanism to do so would better position USMS to identify deficiencies or develop corrective actions that could result in additional cost savings opportunities.

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Abbreviations

ADP	Average Daily Population
AOUSC	Administrative Office of the United States Courts
BOP	Federal Bureau of Prisons
CAP	Cooperative Agreement Program
CIP	Capital Improvement Program
DOJ	Department of Justice
eIGA	electronic Intergovernmental Agreement
ePMR	electronic Prisoner Medical Request
eSAG	electronic Self-Assessment Guide
FPD	Federal Prisoner Detention
FTE	full-time equivalent
IGA	Intergovernmental Agreement
JDIS	Justice Detainee Information System
JPATS	Justice Prisoner and Alien Transportation System
OMB	Office of Management and Budget
OPR-CR	Office of Professional Responsibility, Compliance Review
POD	Prisoner Operations Division
SAG	Self-Assessment Guide
SAT	Senior Assessment Team
S&E	Salaries and Expenses
USMS	United States Marshals Service
USSC	United States Sentencing Commission

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May 23, 2016

Congressional Committees

The Department of Justice's (DOJ) United States Marshals Service (USMS) is responsible for managing more than 50,000 federal prisoners—providing for their housing, clothing, food, transportation, medical care, and presenting prisoners for court appearances during criminal proceedings.¹ According to DOJ's budget documentation, in fiscal year 2015, USMS allocated approximately \$1.65 billion to provide housing, transportation, and medical care for its prisoners, and for USMS salaries and expenses involved in prisoner security and transportation. The USMS does not own or manage any of its own facilities and instead relies on a combination of federal, state, local, and privately-managed facilities to house and care for these prisoners. Presidentially-appointed U.S. Marshals lead USMS's multi-missioned operations within the 94 geographical districts, which align with U.S. Court judicial districts throughout the states and territories.

Senate Report 113-78 of the Continuing Appropriations Act of 2014 included a provision for GAO to, among other things, assess the costs of housing federal prisoners and opportunities to offset those costs.² This report focuses on USMS's prisoner operations responsibilities and costs. Specifically, this report (1) describes the primary costs associated with USMS prisoner operations, and the trends in spending from fiscal years 2010 through 2015; (2) assesses recent actions USMS has taken to reduce its prisoner operations costs and how much has been saved; and

¹Under 28 C.F.R. § 0.111, the USMS is responsible for the custody of federal prisoners from the time of their arrest by a marshal or their remand to a marshal by a court, until the prisoner is committed by order of the court to the custody of the Attorney General for the service of sentence, otherwise released from custody by the court, or returned to the custody of the U.S. Parole Commission or the Bureau of Prisons (BOP). The USMS is also responsible for maintaining custody of prisoners until their acquittal or their conviction and transfer to BOP to serve their sentence, and coordinating their transportation anytime movement is required post-incarceration, such as for transfers among BOP facilities.

²S. Rep. No. 113-78 (2013). Also in response to Senate Report 113-78, we conducted a review of DOJ's recent initiatives to address the growing federal prison population. See GAO, *Federal Prison System: Justice Could Better Measure Progress Addressing Incarceration Challenges*, [GAO-15-454](#) (Washington, D.C.: June 19, 2015).

(3) determines what systems USMS has to identify additional opportunities to save costs.

To identify costs and trends, we reviewed USMS's congressional budget justifications for activities from fiscal years 2010 through 2015 to identify USMS-reported cost drivers.³ We selected this time period because we believe that 6 years is sufficient time to identify trends in prisoner operations costs. We focused our review on the USMS Federal Prisoner Detention appropriation (FPD) because it pays for about 85 percent of total USMS prisoner operations costs.⁴ We also obtained and analyzed data for USMS's financial and operational activities related to prisoner operations from fiscal years 2010 through 2015, including obtaining underlying cost data for housing, medical, and transportation costs, which we then aggregated at the district level.

We have assessed the reliability of these data and, though we found some inconsistencies, determined them reliable for the purposes of identifying and describing the primary cost drivers and the districts' relative prisoner operation costs from the FPD. This reliability assessment included conducting checks for completeness and logical consistency, obtaining documentation on systems end-user capabilities and data control, interviewing data users and managers, and comparing data to previous USMS reported data. The inconsistencies we identified included receiving different total costs for state and local prison facility usage, missing fewer than 5 days of population counts at private facilities, and missing or inconsistent facility designations. The largest discrepancy between our calculated costs and USMS reported total costs appeared in

³In support of the President's budget request, departments submit congressional budget justifications to the appropriate appropriations committees, typically to provide additional information regarding the changes between the current appropriation and the amounts requested for the next fiscal year.

⁴This report focuses on FPD costs because it is the largest appropriation related to prisoner-related costs, and all funds paid through the FPD are for prisoner detention services only. The USMS salaries and expenses appropriation (S&E) pays for all USMS district personnel conducting its multiple missions, of which prisoner security & transportation is one mission. In 2015, USMS allocated approximately 20 percent of its S&E account for Prisoner Security & Transportation. The allocation provided salaries to USMS officials in the field to conduct activities associated with securing and transporting prisoners. This allocation provides an additional 15 percent through the S&E appropriation for total prisoner-related costs. USMS salaries are generally not a cost associated with the FPD appropriation.

fiscal year 2012 at less than 2 percent. In addition, we interviewed officials from the Prisoner Operations Division (POD) in headquarters to obtain USMS's views on identified cost drivers and trends. POD is responsible for developing policy and working with district U.S. Marshals to, among other things, identify cost efficient methods for detaining prisoners. We corroborated POD officials' views by conducting interviews with USMS officials in 3 selected districts—the Southern District of California, the Northern District of Georgia, and the District of Maryland. We chose these districts because of geographical disparity, size of prison populations, and unique actions taken or ancillary missions conducted. While not generalizable to all USMS districts, these views provide insights into costs and trends in prisoner operations.

To assess the recent actions USMS has taken to reduce its prisoner operations costs, we reviewed USMS's congressional budget justification and interviewed officials to compile a list of prisoner-related actions that had monetized cost savings for fiscal years 2010 through 2015. We chose this time period to align with our review of USMS's prisoner operations cost trends. To determine the extent to which USMS's estimated savings are reliable, we analyzed USMS documents and data, where available, such as documentation of the methodology and resulting dollar figures from each initiative's savings estimate. We compared each of USMS's cost savings estimates against Office of Management and Budget's *Guidelines and Discount Rates for Benefit-Cost Analysis of Federal Programs* and best practices outlined in *Assessing the Reliability of Computer-Processed Data* to determine the extent to which the estimates were sufficiently comprehensive, accurate, consistent, and transparent.⁵ For each savings estimate for which we were able to obtain documentation of assumptions and methodologies, we assessed whether major assumptions were reasonable by conducting or evaluating sensitivity analyses, and reviewed estimates to ensure that assumptions were consistently and accurately applied. Further, we interviewed agency officials to corroborate initiatives we had identified; identify any unreported cost savings actions; and obtain an explanation of the

⁵The Office of Management and Budget, *Guidelines and Discount Rates for Benefit-Cost Analysis of Federal Programs*, OMB Circular No. A-94, (Washington D.C.: Oct. 29, 1992); GAO, *Assessing the Reliability of Computer-Processed Data*, [GAO-09-680G](#) (Washington, D.C.: July 1, 2009).

methodologies behind cost savings estimates, clarify discrepancies, and obtain information in support of the estimates.

To determine USMS's systems to identify additional cost savings opportunities, we reviewed the processes and tools that USMS used in fiscal years 2010 through 2015 to identify, implement, and promote cost-efficiency and savings, such as its Strategic Plan and scorecards it uses to track facility use in its districts. To address how USMS identifies additional cost savings opportunities, we analyzed elements of USMS's internal control system related to achieving operational efficiencies and interviewed cognizant USMS officials responsible for programming and internal controls to determine whether USMS has designed a management structure and processes to routinely assess its administrative and operational activities for possible corrective actions. We did not independently test USMS's internal controls to determine whether they mitigate all possible risks and are operating as intended. We reviewed USMS's mechanisms and processes leading to its internal review of operational and administrative functions, including its process for taking corrective action related to high-cost areas, such as procurement and human resources, and compared those characteristics with those called for in *Standards for Internal Control in the Federal Government* and in implementing the guidance in the OMB Circular No. A-123, *Management's Responsibility for Internal Control*, which defines management's responsibility for internal control in federal agencies.⁶ For more information about our scope and methodology, see appendix I.

We conducted this performance audit from March 2015 to May 2016 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our

⁶GAO, *Standards for Internal Control in the Federal Government*, [GAO/AIMD-00.21.3.1](#) (Washington, D.C.: November 1999). Internal control is an integral component of an organization's management that provides reasonable assurance that the following objectives are being achieved: effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations. Office of Management and Budget, *Management's Responsibility for Internal Control*, OMB Circular No. A-123 (Washington, D.C.: Dec. 21, 2004). This circular provides guidance to federal managers on improving the accountability and effectiveness of federal programs and operations by establishing, assessing, correcting, and reporting on internal control. The circular provides internal control standards and specific requirements for conducting management's assessment of the effectiveness of internal control over financial reporting.

findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

USMS's Organization and Funding

USMS operations cover five broad mission areas, including prisoner security and transportation, which is overseen by its Prisoner Operations Division (POD). The POD at USMS headquarters is responsible for managing the prison-related expenses, developing policy for district personnel when conducting prisoner-related operations, and supporting district activities to, among other things, identify cost-effective measures to house and care for prisoners. U.S. Marshals direct operations in 94 districts, and generally operate autonomously from headquarters.⁷

USMS's prisoner operations activities are funded through two separate appropriations: the Federal Prisoner Detention (FPD) appropriation, and the Salaries and Expenses (S&E) appropriation. USMS uses FPD funding for the housing and care of federal prisoners in private, state, and local facilities. This appropriation also includes expenses related to prisoner transportation and medical care. The POD allocates funding from the FPD to district U.S. Marshals for their related prisoner costs, and is responsible for tracking the financial management of the FPD appropriation and monitoring district prisoner-related expenditures.

USMS's Office of Professional Responsibility, Compliance Review (OPR-CR) oversees the internal compliance review of USMS staff, division and district offices; the implementation of OMB Circular A-123; and ensures the integrity of the agency's internal controls and the reliability of its financial reporting. OPR-CR is responsible for coordinating USMS's assessments under the Federal Managers' Financial Integrity Act (FMFIA), as well as planning and executing the A-123 assessments in

⁷USMS mission responsibilities include fugitive apprehension, witness and court protection and security, federal prisoner security and transportation, custody and management of property and money administered under the Department of Justice Asset Forfeiture Fund, and special missions. In general, a cadre of Deputy U.S. Marshals in the district conducts these various activities collectively.

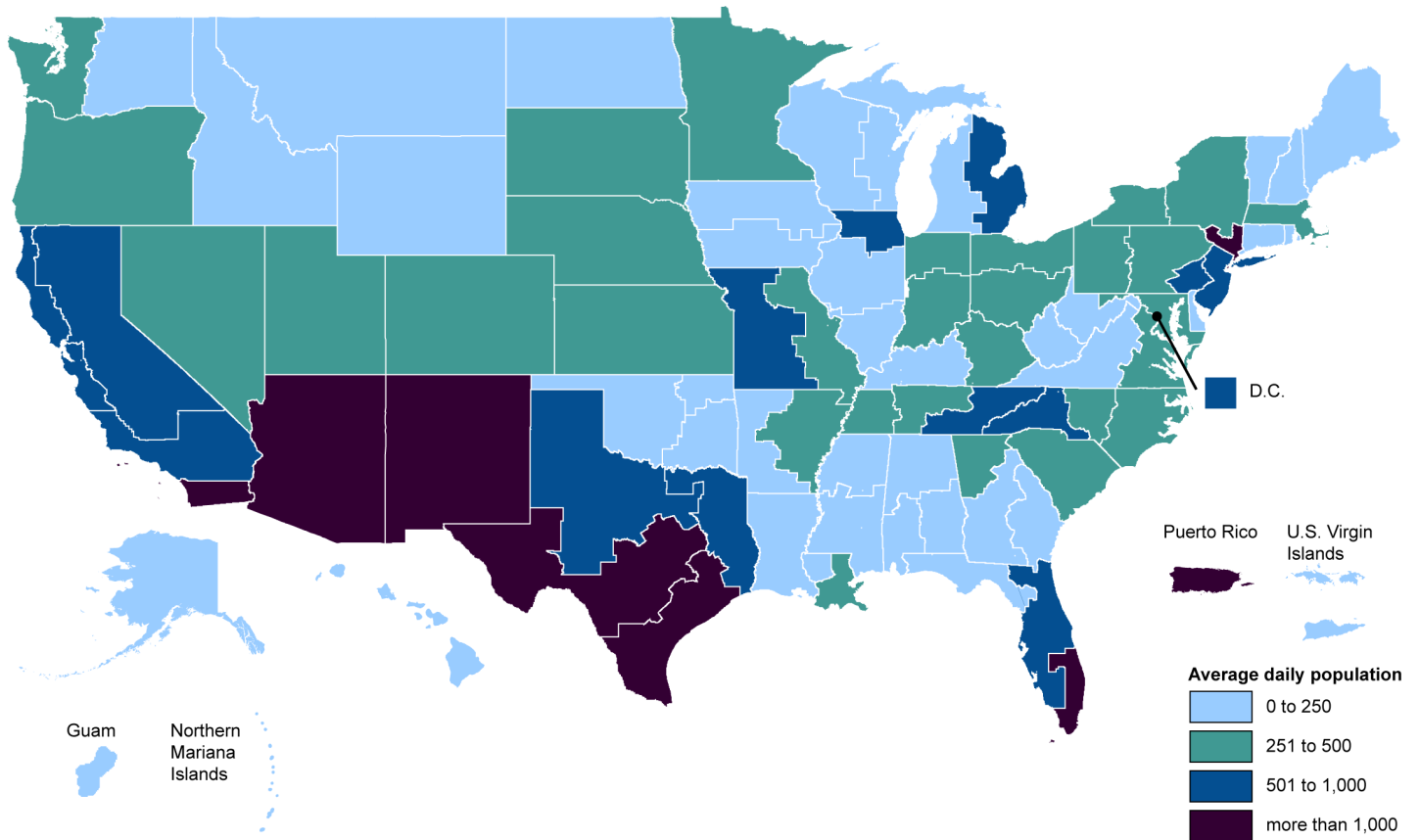
support of management's annual assertions of the organization's internal controls effectiveness.⁸

USMS Detention Expenditures

The primary drivers of USMS's detention expenditures are the number of prisoners in USMS custody, and the length of time they are held in detention. The average number of prisoners in USMS custody per day—the average daily population (ADP)—is directly influenced, among other things, by the activities and decisions of federal law enforcement, U.S. Attorneys, and the federal judiciary. For instance, as figure 1 demonstrates, USMS's ADP in fiscal year 2015 was concentrated along the southwest border, reflecting law enforcement and prosecutorial priorities related to immigration. For a complete list of ADP by district for fiscal year 2015, see appendix II.

⁸FMFIA, Pub. L. No. 97-255, 96 Stat. 814 (1982), was enacted to strengthen internal controls and accounting systems in the federal government and requires the Comptroller General to issue standards for internal control in the federal government.

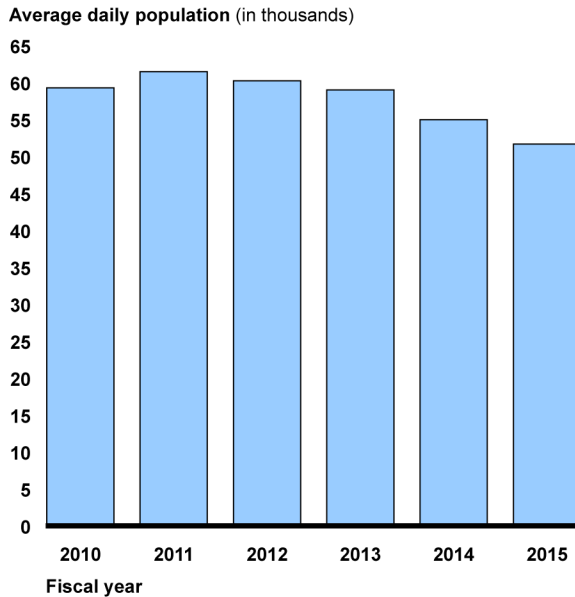
Figure 1: United States Marshals Service (USMS) Average Daily Detention Population by District, Fiscal Year 2015



Source: GAO analysis of USMS detention data; MapInfo (map). | GAO-16-472

Further, as figure 2 shows, USMS’s ADP peaked in fiscal year 2011 at 61,469, but fell to 51,670 in fiscal year 2015, a 16 percent decrease. According to USMS, this may be the result of factors such as reduced funding for federal law enforcement agencies, hiring freezes resulting from the sequestration that occurred in fiscal year 2013, and changes in prosecutorial practices and priorities stemming from the Attorney General’s Smart on Crime initiative, which is a set of actions directed at addressing DOJ’s ongoing issues related to prison overcrowding, costs, and recidivism.

Figure 2: United States Marshals Service (USMS) Average Daily Detention Population, Fiscal Years 2010 – 2015



Source: GAO analysis of USMS detention data. | GAO-16-472

Prisoner Housing

USMS does not own or operate its own detention facilities. Instead it relies on existing federal, state, and local infrastructure, and to some extent on private contract facilities, to house USMS prisoners. As such, USMS acquires bed space for prisoners through (1) use of beds at Federal Bureau of Prisons (BOP) facilities, for which USMS does not pay; (2) intergovernmental agreements (IGA) with state and local jurisdictions that have excess prison or jail bed capacity and with which USMS negotiates a daily rate for the use of a bed, and (3) private jail facilities

with which USMS enters a fixed price contract based on a minimum number of prisoners it guarantees to house at a facility.⁹

USMS Facility Payments Are the Primary Prisoner Operations Cost, and Total Prisoner Operations Costs Have Decreased Since Fiscal Year 2012

Facility Payments Comprise About 86 Percent of USMS's Prisoner Operations Costs

In fiscal year 2015, USMS expended about \$1.20 billion in payments to state and local government and private detention facilities. As illustrated in figure 3, this accounted for about 86 percent of the total \$1.40 billion USMS expended through its FPD appropriation.¹⁰ Such payments cover prisoner housing, including meals, clothes and linens, and other

⁹USMS's IGA facilities are fixed rate facilities, where USMS pays an amount for guaranteed capacity at each facility. However, one of the facilities, the Chesapeake Detention Facility, is the result of a program called the Capital Improvement Program (CIP). The CIP is a program used to address USMS detention space needs that offers various contractual vehicles to provide federal funding to state and local authorities for the expansion, renovation, and construction of jails or the acquisition of related materials in exchange for detention beds. As such, in fiscal year 2010, USMS used the CIP to provide the state of Maryland funding to keep a facility scheduled to be closed open for sole USMS use. The funding for this facility served to have the facility renovated to meet USMS federal detention standards, and to provide USMS with guaranteed detention space.

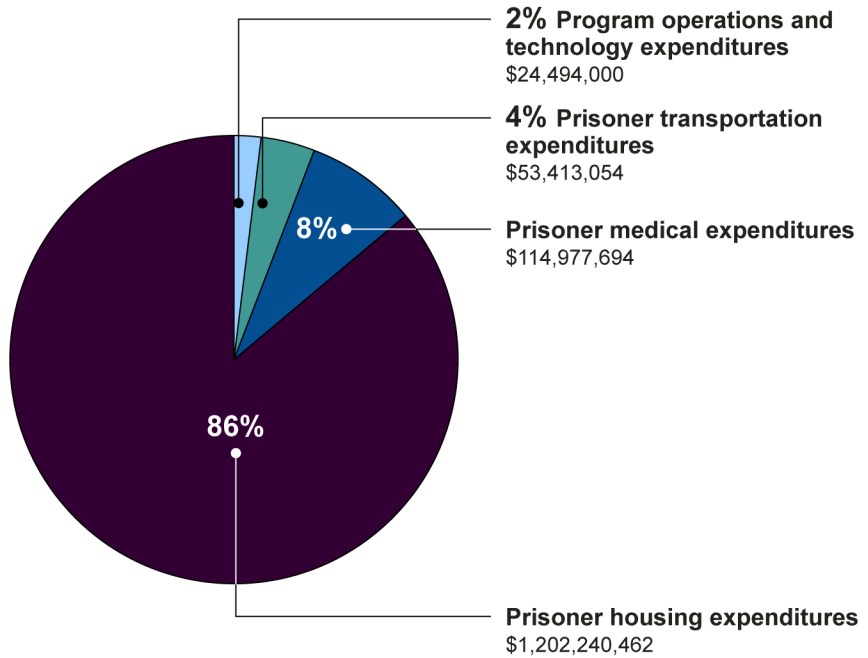
¹⁰The \$1.40 billion for FPD expenditures does not represent all USMS prisoner-related costs. The USMS salaries and expenses appropriation pays for USMS district personnel to conduct multiple missions, including prisoner security and transportation. This report focuses on FPD costs for prisoner security and transportation because they are solely for prisoner detention services and constitute about 85 percent of total prisoner operations costs.

incidentals associated with providing care for prisoners in USMS custody.¹¹ In addition to prisoner housing payments, USMS expended about \$115 million on medical care in fiscal year 2015—about 8 percent of spending during the fiscal year. Such expenses include health care services, transportation costs for moving prisoners to offsite medical facilities and the cost of external guards securing prisoners at these facilities. Transportation services was the third largest cost category, comprising an additional \$53 million—4 percent of total costs in fiscal year 2015. The prisoner transportation category includes transportation services and guard costs associated with securing the prisoners during transportation.¹² In addition, USMS spent about \$24 million—or 2 percent of total costs in fiscal year 2015—on system-wide detention program expenditures, which include headquarters operations and information technology systems support. For more details on the trends in each of these cost areas, see appendix III.

¹¹In certain cases, USMS housing contracts and agreements also include medical care, guard services, and transportation services to courthouses. According to USMS officials, such costs are built in to the contract or intergovernmental agreement and are not billed or tracked separately from the monthly payments provided for housing prisoners. For the purposes of this report, these built-in medical and transportation costs are therefore included in housing costs, rather than with medical and transportation costs, because USMS was unable to identify these specific costs and, thus, we were unable to remove them from housing costs and include them with medical and transportation costs. About 6 percent of IGA facilities provided transportation or medical services built in to the negotiated per prisoner costs.

¹²Transportation costs do not include (1) transportation for medical purposes, which USMS categorizes as a medical cost; and (2) transportation costs that would be paid through the USMS S&E allocation, which pays for the salaries of the USMS deputy U.S. Marshals to conduct their multiple missions in the districts, of which prisoner security and transportation is one.

Figure 3: United States Marshals Service (USMS) Federal Prisoner Detention Expenditures as a Percentage of Cost Categories, Fiscal Year 2015



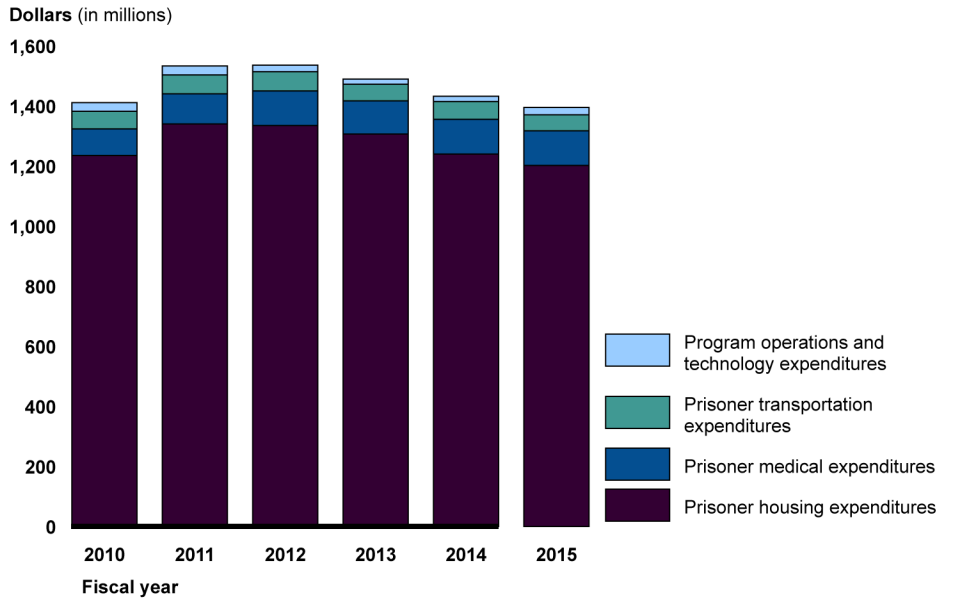
Source: GAO analysis of USMS cost information. | GAO-16-472

Federal Prisoner Population and Detention Costs Have Decreased Since Fiscal Year 2012, but Per Prisoner Costs Have Increased

As figure 4 illustrates, from fiscal years 2010 through 2012, FPD nominal costs increased from \$1.41 billion to nearly \$1.54 billion, an increase of about 9 percent over the two-year period.¹³ By fiscal year 2015, costs dropped slightly below fiscal year 2010 nominal costs, with expenditures at about \$1.40 billion. USMS officials attribute the decrease in costs to the decrease of ADP, indicating fewer prisoners to house from fiscal year 2012 through fiscal year 2015.

¹³Nominal costs refer to costs for activities conducted during respective fiscal years without adjusting these costs for inflation.

Figure 4: United States Marshals (USMS) Service Federal Prisoner Detention Expenditures, Fiscal Years 2010 – 2015

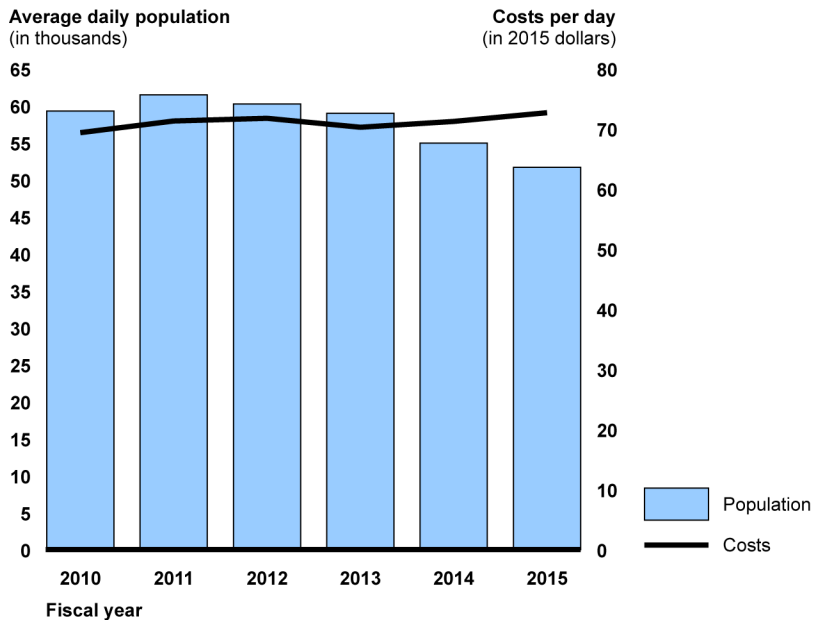


Source: GAO analysis of U.S. Marshals Service information. | GAO-16-472

To show changes in cost per prisoner, we adjusted the expenditures data to account for inflation changes for all 6 years. As figure 5 shows, our analysis of the inflation-adjusted FPD costs per prisoner—FPD costs divided by annual ADP—found that FPD per prisoner costs were highest in fiscal year 2015. USMS data show that ADP reached its peak in fiscal year 2011 at about 61,500, and has since dropped.¹⁴

¹⁴Costs per prisoner ADP included housing costs, medical costs, and transportation costs. The sum of these costs was divided by the annual ADP.

Figure 5: Inflation-Adjusted Federal Prisoner Detention Expenditures per Annual Average Prisoners Detained Each Day, Fiscal Years 2010 – 2015



Source: GAO analysis of USMS information. | GAO-16-472

Note: Average daily population (ADP) refers to the average number of prisoners held in United States Marshals Service (USMS) custody during each day in the given year. “Costs per prisoner ADP” refers to the yearly cost of housing, transportation, and medical care per ADP paid through the Federal Prisoner Detention Appropriation. Costs exclude USMS operation costs like headquarters personnel and information technology costs. Total costs for each year have been adjusted to fiscal year 2015 dollars.

USMS officials stated that per prisoner detention costs fluctuate for various reasons. For instance, USMS makes agreements with facilities based on future-year forecasts of ADP, including providing monthly minimum guaranteed costs for guaranteed space at certain facilities, where there is an anticipated need for additional prisoner housing in the future. In years when ADP did not meet forecasted amounts, USMS paid guaranteed minimum amounts for fewer prisoners than projected, leading to higher costs per prisoner. Additionally, USMS officials stated that in some circumstances, USMS continued to use some of these facilities even though it might not have been the most cost effective approach. USMS officials stated that they continue to use state and local government facilities in some districts to maintain relationships with law enforcement. This helps ensure that USMS can rely on these jurisdictions in future years for both prisoner operations and other operations requiring state and local cooperation, such as leveraging state and local law enforcement officials and resources to help capture fugitives. Specifically,

the USMS officials explained that, if USMS does not help the jurisdictions to maintain their prisoner infrastructure, then some facilities in these jurisdictions would likely close. As a result, USMS would have fewer facilities available to detain federal prisoners in these jurisdictions, and fewer state and local personnel available to aid USMS with its other missions.

USMS's total medical costs also rose from fiscal years 2010 to 2015. While the USMS annual ADP decreased during this time period, nominal medical expenditures increased by 30 percent from \$88 million to \$115 million. USMS's medical costs as a percentage of total prisoner costs also increased from about 6 percent to 8 percent. USMS officials stated that medical costs can fluctuate widely regardless of the number of prisoners based on the number and type of procedures, which can affect the total costs expended in the FPD. USMS officials stated that it had more expensive medical procedures, such as more heart, diabetic, and optical procedures, to cover in 2015 than in 2010.

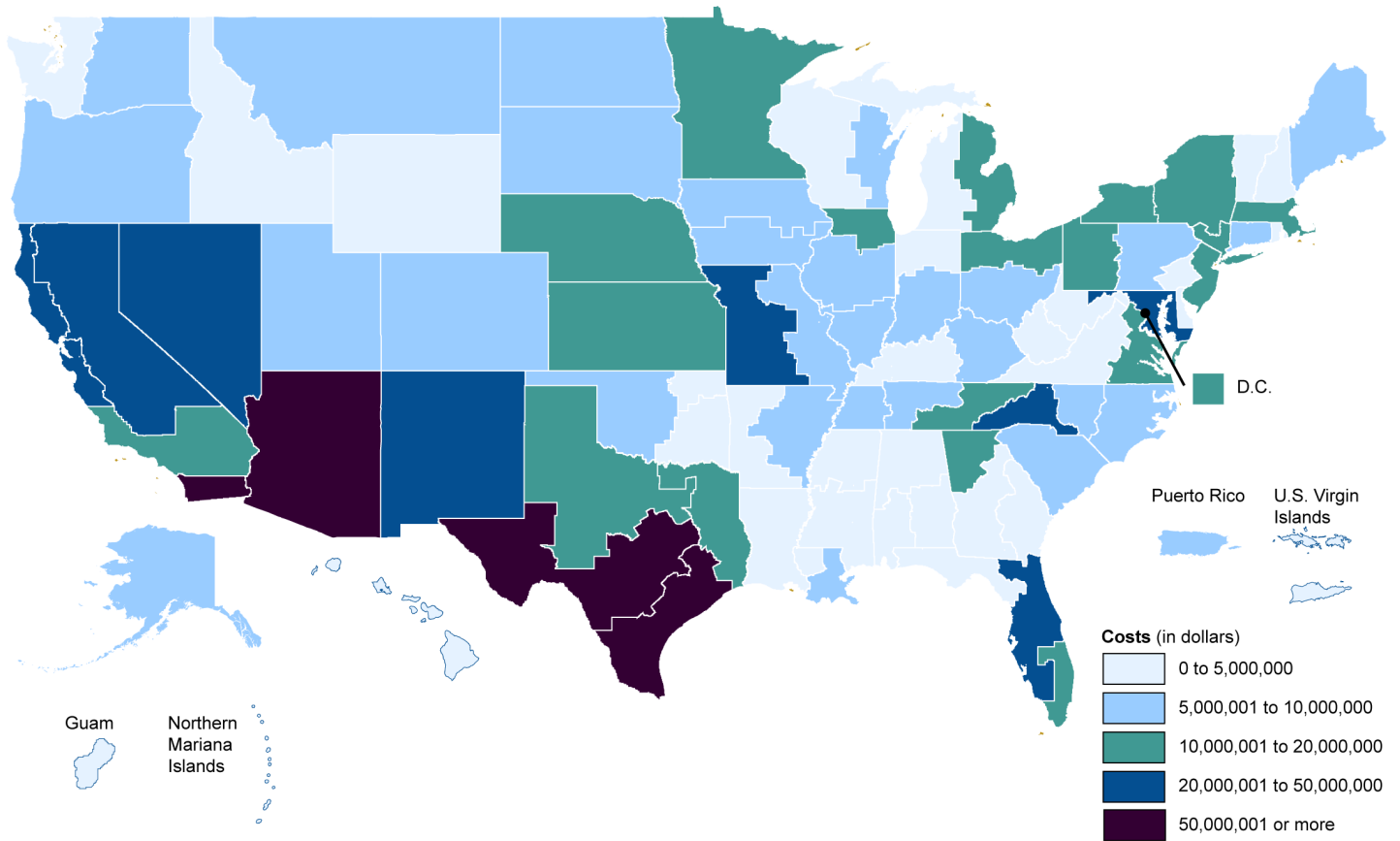
Costs Are Higher in Districts Where Prisoner Population Is Concentrated and the Districts Cannot Rely on BOP Facilities to House Most Prisoners

In general, districts with larger prisoner populations have more costs than districts with lower prisoner populations. Specifically, the 10 districts with the highest average ADP for fiscal year 2015 accounted for about 50 percent of the average daily detention population for USMS.¹⁵ These 10 districts also accounted for about 49 percent of total expenditures among all districts.¹⁶ In addition, we found that the 5 districts along the Southwest border with Mexico had both the highest ADP and the highest attributed costs among the districts. See figure 6 for a breakout of costs attributed to district operations. For a list of district costs for housing, medical, and transportation costs, see appendix II.

¹⁵These 10 districts include (1) Southern District of Texas, (2) Western District of Texas, (3) District of Arizona, (4) Southern District of California, (5) District of New Mexico, (6) Southern District of New York, (7) District of Puerto Rico, (8) Southern District of Florida, (9) Central District of California, and (10) Western District of Missouri.

¹⁶Such costs included all housing, medical, and transportation costs attributable to the districts. It excluded costs for JPATS housing or air transportation, or costs attributable to USMS headquarters components from the FPD, including health care costs attributed to USMS headquarters. In fiscal year 2015, JPATS ADP accounted for about 1 percent of total ADP and, when compared to district prisoner housing, would be the thirteenth largest "district" and spent almost \$20 million to house prisoners.

Figure 6: United States Marshals Service (USMS) Total Prisoner Housing, Medical, and Transportation Costs by District, Fiscal Year 2015

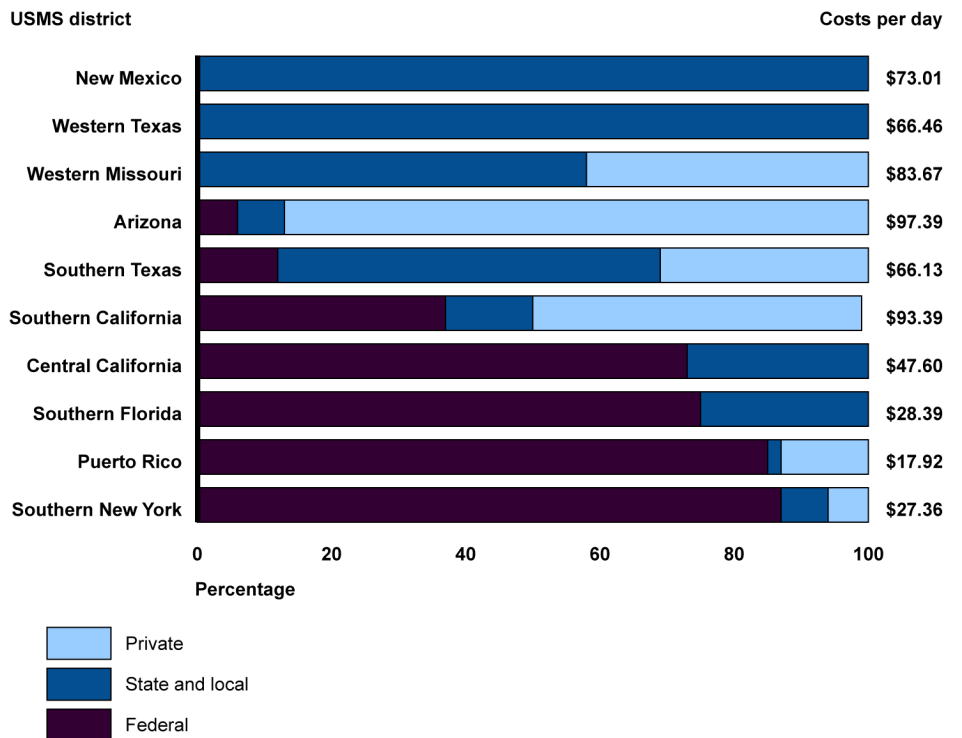


Source: GAO analysis of USMS detention data; MapInfo (map). | GAO-16-472

Our analysis shows that ADP does not entirely explain the cost trends among districts. For instance, among the 10 districts with the highest ADP, 4 of them account for only about 4 percent of total district costs among all 94 districts, while the other 6 districts account for almost 45 percent of the remaining total district costs. As figure 7 shows, this is in large degree because these 4 districts—the Southern District of New York, the District of Puerto Rico, the Southern District of Florida, and the Central District of California—rely heavily on federal facilities operated and paid for by BOP, not USMS, placing between 73 and 87 percent of the ADP in a BOP facility in a given year. The remaining 6 districts, however, rely less heavily on federal facilities—for which USMS does not

pay—and more heavily on a mixture of IGA, and private infrastructure to house its prisoners.

Figure 7: Percentage of Prisoner Population Housed in Federal, State, Local, and Private Facilities among 10 United States Marshals Service (USMS) Districts with the Highest Average Daily Population, Fiscal Year 2015



Source: GAO analysis of USMS detention and cost information. | GAO-16-472

Moreover, 5 of the 6 districts with the highest ADP that rely more heavily on state and local or private facilities are also located along the southwest border.¹⁷ USMS officials stated that bed space in locations with the

¹⁷In figure 7, the top 6 districts listed rely on state and local or private facilities for more than 50 percent of their ADP, whereas the bottom 4 rely on federal facilities for more than 50 percent of ADP. The 6 districts that rely more on state, local, or private facilities are (1) New Mexico, (2) Western Texas, (3) Western Missouri, (4) Arizona, (5) Southern Texas, and (6) Southern California. Of the 6, only Western Missouri is not adjacent to the southwest border.

highest ADP—such as along the southwest border—often overtake the federal, state, and local facilities’ capacity. In response, USMS has entered into contracts with private facilities to meet the demand. According to USMS officials, while private facilities appear to be more expensive overall, most are located in districts where the costs of bed space are already more expensive than average because the demand outstripped capacity. Thus, paying for private facility capacity requires paying higher costs.

In addition to identifying the 10 districts with the highest ADP for fiscal year 2015, we also identified the 10 districts with the highest costs per day—that is, prisoner housing, medical, and transportation costs directly attributable to each district divided by the average daily detention population—which are listed in table 1.

Table 1: United States Marshals Service (USMS) Districts with Highest Average Daily Costs and the Percentage of the Prisoner Population Housed in Private, State, Local, and Federal Facilities, FY 2015

District	ADP	ADP Rank among Districts (94)	Cost per day ^a	Percentage of Prisoners in Type of Facility ^b		
				Federal	State and Local	Private
Maryland	500	24	\$147.89	0	100	0
Alaska	105	81	\$143.66	4	96	0
Nevada	438	26	\$131.76	0	17	83
Maine	124	76	\$113.57	0	100	0
Massachusetts	404	30	\$110.45	0	100	0
Northern California	511	23	\$107.44	1	92	6
Western New York	480	25	\$105.73	0	80	19
Northern New York	265	50	\$104.98	4	95	0
Western North Carolina	593	20	\$104.71	0	100	0
Eastern California	696	17	\$104.70	0	92	8

Legend: ADP = Average Daily Population; FY = Fiscal Year.

Source: GAO analysis of USMS cost and detention information | GAO-16-472.

^aCost per day is calculated by identifying total prisoner housing, medical, and transportation costs attributed to the districts and dividing the cost by the ADP for each district. Costs are then divided by the number of days in the year. Cost per day does not include any costs incurred through district operations that are paid through USMS headquarters, such as air transportation costs or health care costs not attributed to specific districts.

^bPercentages do not necessarily equal to 100 percent because of rounding.

Similar to our analysis of the districts with highest ADP, districts with the highest costs per day is likely affected by whether they can use a BOP

facility to offset housing costs. In particular, as table 1 shows, of the 10 districts with the highest costs per day, none rely on BOP facilities to house more than 4 percent of their prisoner populations. Further, only 2 of the 10 districts rely on private facilities to house more than 10 percent of their prisoner populations. USMS officials stated that other factors affect the variation of costs. For instance, officials explained that variations in the prevailing wage rates in the district impact housing costs greatly. USMS officials stated that wage rates in northeast districts and Alaska are higher than in other districts such as in the southeast districts. Further, officials noted that real estate costs in different areas of the country can greatly affect how much USMS must pay. For instance, USMS officials stated that districts with large metropolitan areas, such as Massachusetts and Maryland, pay higher real estate costs than in locations that are more rural. Lastly, USMS officials stated that lower ADP in districts in more remote locations results in higher costs per ADP because there are some structural costs that then are shared among fewer prisoners. For instance, Alaska and Maine rank among the lowest ADPs on average, and the per day jail costs include higher indirect costs such as maintenance of the prisoner facilities. Such variations may affect jail costs per day among all the districts to some extent; therefore, it is difficult to compare costs among the districts without considering such pressures on cost.

USMS Has Taken Steps to Reduce Prison Costs, but Could Improve the Reliability of Its Cost Savings Estimates

USMS Implemented Several Initiatives and Other Actions to Reduce Prison Operations Costs

USMS has implemented a number of actions to manage costs and meet its strategic goal of optimizing detention operations, which it estimates have achieved costs savings in fiscal years 2010 through 2015. Specifically, USMS automated its detention management services, developed housing options intended to reduce costs, invested in alternatives to pre-trial detention to help reduce housing and medical expenditures, and improved its management of medical claims. Table 2

provides detail on the key cost saving initiatives that USMS has identified and USMS's estimated total cost savings.¹⁸

Table 2: Key United States Marshals Service (USMS) Cost Savings Actions and Estimated Total Savings

Category	Initiative	USMS-Estimated Total Savings
Automated Detention Management Services	Electronic Intergovernmental Agreement (eIGA) system - eliminates the former paper-based application and review process for state and local facility providers offering detention services to federal agencies. It also provides a structure for price negotiation for detention services.	\$204 million ^a
	eDesignate/eMove system - automates the post sentencing process by enabling multiple entities ^b to electronically transfer data and documents to reduce processing time, resulting in the reduction of average detention time in USMS custody.	\$222 million
	Electronic Prisoner Medical Request (ePMR) system - automates the approval process for requests for detainee medical services from USMS districts to USMS headquarters.	\$935,000
Capital Improvement Program (Chesapeake)	USMS addressed the need for detention space in Maryland by entering into a cooperative agreement with the state of Maryland. USMS provided \$20 million for additional construction of the Chesapeake Detention Facility and the use of 500 beds for its prisoners, from FY 2010 through FY 2025.	\$53.6 million ^c
Alternatives to Pre-Trial Detention	USMS annually provides \$4 million to the Administrative Office of the U.S. Court's (AOUSC) ^d to supplement its funding for alternatives to pre-trial detention program to reduce the potential number of USMS detainees.	\$375 million
Improved management of medical claims and care	USMS reviews approximately 50 percent of districts' requests for prisoners' outside medical care and manages prisoners' care for those approved requests. This management resulted in denied claims as well as the cost-effective management of prisoners' medical needs.	\$2.4 million

Source: GAO analysis and USMS congressional budget justification. | GAO-16-472.

^aThis total estimate includes savings for fiscal years 2007 through 2015.

^bThese entities include the federal judiciary, USMS, Bureau of Prisons, and Justice Prisoner and Alien Transportation System.

^cThis total estimate includes actual and projected savings for fiscal year 2011 through 2025.

^dThe AOUSC serves the federal judiciary in carrying out its constitutional mission to provide equal justice under the law through a wide range of administrative, legal, financial, management, program, and information technology services to the federal courts.

¹⁸For the purpose of this analysis, we defined cost savings to include cost avoidance. OMB A-131 defines cost savings as a reduction in actual expenditures below the projected level of costs to achieve a specific objective. A "cost avoidance" is an action taken in the immediate time frame that will decrease costs in the future. "Cost savings" is a reduction in actual expenditures below the projected level of costs to achieve a specific objective.

In addition to the above initiatives, officials explained that USMS has sought to avoid costs by increasing USMS's use of federal facilities. Doing so allows USMS to decrease costs because, according to a USMS-BOP memorandum of understanding, BOP allocates and maintains detention bed space to house USMS's prisoners, and USMS does not incur housing related costs for the use of these federal spaces.¹⁹ USMS officials explained that they have not developed a cost savings estimate for the BOP bed space USMS uses because USMS does not consider its use of BOP facilities as a cost saving action. Officials, however, noted that USMS monitors unused federal bed space and calculates additional costs USMS could avoid if districts were to use those unoccupied spaces. For example, USMS estimated it could have avoided an additional \$21.6 million in costs if districts had utilized the unused BOP-allocated spaces in the Brooklyn federal detention facility in fiscal year 2015. However, according to USMS officials, operational limitations such as a federal facility's distance from assigned courthouses hinders USMS ability to fully use all allocated spaces.

From fiscal years 2010 through 2015, USMS increased the percentage of its prisoner population that used BOP facilities from about 18 percent of total ADP in fiscal year 2010 to about 19 percent in fiscal year 2015. Further, our analysis shows that USMS avoided costs ranging from \$321 million to \$392 million for fiscal years 2010 through 2015, if USMS had to pay for bed space it used at BOP federal facilities. In addition, our analysis found that the Department of Justice potentially saved \$73 million in fiscal year 2015 by having USMS use allocated space at BOP facilities to house its prisoners instead of housing those prisoners at private facilities.

¹⁹United States Marshals Service and the Federal Bureau of Prisons: *Memorandum of Understanding Regarding the Detention of Federal Prisoners* (Oct. 10, 2007). BOP receives funding for housing USMS prisoners in federal facilities directly through the annual appropriations process. BOP's budget requests include all prisoners and detainees and do not differentiate between USMS and BOP prisoners. However, USMS is responsible for the costs of outside medical care for USMS's prisoners housed at BOP facilities.

USMS Could Better Develop, Document, and Validate Some Estimates to Improve Reliability When Determining Cost Savings

According to USMS's congressional budget justification and USMS officials, the agency has realized approximately \$858 million in total costs savings through the cost savings initiatives identified in table 2. However, based on our analysis of USMS's cost savings estimates, discussions with USMS officials, and comparison of the estimates against Office of Management and Budget (OMB) and GAO guidance related to cost estimation, we found that approximately \$654 million of USMS's total cost savings estimate has limited reliability because five of USMS's six cost savings estimates were not sufficiently comprehensive, accurate, consistent, or well-documented.

Specifically, based on guidance from OMB and GAO guidance for assessing the reliability of computer processed data, reliable cost estimates—such as USMS's \$858 million estimate—should be comprehensive, accurate, consistent, and well-documented. In particular, OMB guidance on conducting a cost-benefit analysis states that the analysis should include a comprehensive estimate of different types of benefits (such as cost savings) minus costs.²⁰ OMB guidance further states that the analysis should be explicit about the underlying assumptions and key sources of uncertainty used to arrive at the estimates of future benefits and costs. Key data, models used in the analysis, and results of benefits and costs should be reported and well-documented to promote independent review and analysis. Further, according to guidance for assessing the reliability of computer processed data, including estimates and projections, data are reliable when data are reasonably complete, accurate, and consistent—a subcategory of accuracy.²¹ Table 3 shows the extent to which USMS's estimates were reliable and, if appropriate, limitations of the estimates, and details of our analysis of the estimates by cost saving action follow.

²⁰OMB Circular No. A-94.

²¹GAO, *Assessing the Reliability of Computer-Processed Data*, [GAO-09-680G](#) (Washington, D.C.: July 1, 2009).

Table 3: Reliability and Limitations of the United States Marshals Service’s (USMS) Cost Savings Estimates

Initiative	Is the estimate reliable?	If not reliable, what are the GAO-assessed limitations?		
		Comprehensiveness	Accuracy	Well-documented
eIGA	Yes			
ePMR	No	•		
eDesignate	No	•		
Chesapeake Detention Facility	No		•	
Alternatives to Pre-trial Detention	No		•	•
Improved management of medical claims	No		•	

Legend: • = GAO-assessed limitation of the costs savings estimate.

Source: GAO analysis of USMS information | GAO-16-472.

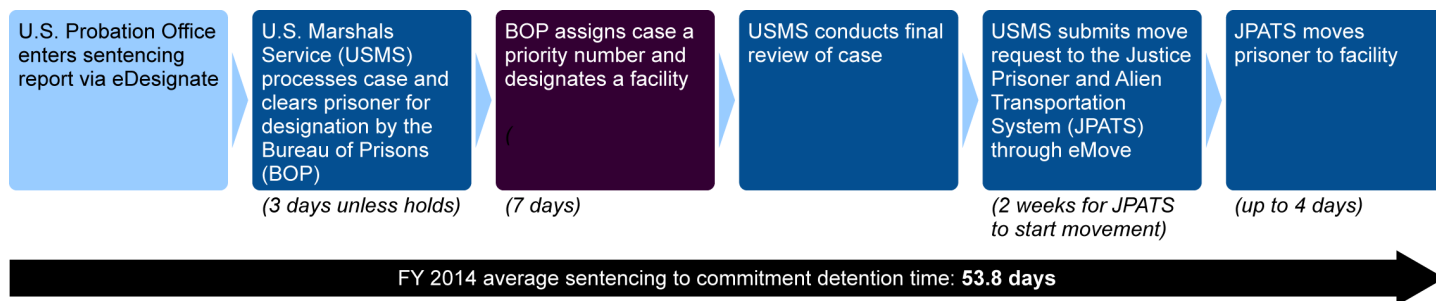
- eIGA:** Based on our analysis, USMS applied reasonable assumptions and used a reasonable methodology to reliably estimate \$204.3 million in savings from the implementation of eIGA. Specifically, USMS calculated the difference in the “proposed” versus “negotiated” per diem rate for each intergovernmental agreement which was negotiated using this system. Additionally, savings identified can be solely attributed to the implementation of the system because, prior to eIGA, USMS did not negotiate the per diem rate for housing prisoners.
- ePMR:** Based on our analysis, we found that USMS applied reasonable assumptions, but its estimate of \$935,000 in cost savings during fiscal years 2011 through 2015 from the implementation of ePMR is not comprehensive. Officials said that as a result of implementing ePMR, USMS has avoided \$187,000 in costs per year by not having to hire additional staff to manage the increased number of medical claims, which have increased since then. They based this estimate on the number of cases USMS headquarters managed in fiscal year 2011. However, we found that the number of medical cases USMS headquarters managed has increased since fiscal year 2011. As a result, USMS would have needed approximately 6 additional staff to manage the average number of medical claims in fiscal years 2011 through 2015. Further, USMS costs avoided over

the five fiscal years would equal approximately \$2.7 million, not \$935,000.²²

We found that USMS underestimated its ePMR costs savings because it excluded efficiencies and savings realized in subsequent years. OMB guidance recommends agencies include a comprehensive analysis of benefits and costs.²³ A savings estimate that includes savings realized in all 5 fiscal years could help USMS identify the full range of the program's effect.

- eDesignate:** Based on our analysis, the cost savings estimate of \$222 million for the implementation of eDesignate is not comprehensive because USMS may have double counted savings associated with the use of the system over time and included savings not attributable to the system.²⁴ Specifically, USMS officials told us that eDesignate reduced the post-sentencing processing time for prisoners in USMS's custody, decreasing prisoner average detention time, and, thereby, USMS's housing costs. Figure 8 illustrates the processing of sentenced prisoners using eDesignate.

Figure 8: Processing of United States Marshals Service Sentenced Prisoners Using eDesignate



Source: GAO analysis of USMS information and fiscal year 2014 detention data. | GAO-16-472

²²We, similar to USMS, excluded fiscal year 2010 from our analysis because it was the year in which the program was implemented.

²³OMB Circular No. A-94.

²⁴GAO, *Cost Estimating and Assessment Guide*, [GAO-09-3SP](#) (Washington, D.C.: March 2009). Cost estimating, including cost savings estimates, best practices states that a comprehensive estimate ensures that cost elements are neither omitted nor double counted.

To capture cost savings achieved after the use of eDesignate, USMS

- derived a baseline detention time using the average detention time from fiscal years 2008 through 2010—73.4 days—to which post-implementation average detention time could be compared;
- calculated the difference in average detention times between the baseline and monthly average detention time from FY 2011 through 2015; and
- multiplied this difference by the average daily costs of housing its prisoners.

OMB guidance states that benefits and costs analysis should be based on incremental benefits and costs. Specifically, all sunk costs and benefits already realized should be ignored.²⁵ However, our analysis shows that USMS may have double counted the time reductions and cost savings achieved over time by continuing to use the same 73.4 days baseline to calculate change in detention time and cost savings achieved each year after the implementation of eDesignate. Specifically, as shown in table 4 the estimated amount of cost savings is greater when USMS continues to measure against the 73.4 days baseline instead of revising the baseline each year to account for reduced detention time achieved in the preceding years. For instance, if USMS used the change in annual average detention time to calculate costs savings for fiscal years 2011 through 2015, it would have estimated approximately \$52 million versus \$222 million. Thus, using this baseline may overstate the savings achieved from reduced detention time. Further, USMS did not take into account any other factors which might also have affected a change in average detention time and, ultimately, savings estimates related to the system. For example, officials said that a BOP contract closure at a facility impacted USMS housing of its prisoners and resulted in the high average detention time for fiscal year 2011.

²⁵OMB Circular No. A-94.

Table 4: Comparison of the Effect of a Changing Baseline vs. a Constant Baseline on United States Marshals Service’s (USMS) Decrease in Post-Sentencing Detention Time and Costs Savings, Fiscal Years 2011 – 2015

Fiscal Year	Yearly Average Post-Sentenced Detention Time	Change in Detention Time Compared to USMS’s Derived Baseline (number of days)	Calculated Savings Using Baseline (\$ million)	Change in Detention Time Compared to Previous Year’s (number of days)	Calculated Savings Using Annual Change (\$ million)
2011	71.8	- 1.6	\$ 7.9	1.6	-(\$ 4.7)
2012	58.8	- 14.6	\$ 53.9	-13	\$ 47.9
2013	58.8	- 14.6	\$ 53.3	0	\$ 30
2014	53.8	- 19.6	\$ 67.6	-5	\$ 16.8
2015 ^a	57.2	- 16.2	\$ 39.4	3.4	-(\$ 8.5)

Legend: (\$) = Amounts in parentheses indicate that USMS did not have costs savings in comparison.

Source: GAO analysis of USMS information | GAO-16-472.

^aBased on information provided through the third quarter of fiscal year 2015.

In addition to double counting savings in its cost estimating methodology, USMS included savings not attributable to the implementation of the eDesignate system. Specifically, USMS calculated detention costs avoided for the total number of USMS’s prisoners instead of prisoners housed in non-BOP facilities. As discussed above, USMS derived a costs savings estimate for eDesignate by multiplying the reduction in prisoners’ detention time by the daily costs of housing the prisoners. However, USMS does not incur costs for USMS prisoners housed in BOP facilities, so calculating costs avoided for all prisoners in its savings estimate resulted in an overestimation.

USMS officials stated that they do not think that the \$222 million in savings is overestimated. They said that USMS did not need to adjust the baseline to reflect incremental yearly changes in detention time and costs savings because it was estimating the costs USMS would have incurred without the implementation of eDesignate, not the impact of the system on prisoner processing time. OMB guidance, however, states that benefit-cost analyses should measure the incremental benefits and costs by omitting costs or benefits already realized. A baseline which adjusts to capture the actual change in average detention time would better capture incremental benefits and could help USMS identify events that affected detention time and more accurately estimate eDesignate’s effects and costs savings.

- **Chesapeake Detention Facility:** USMS’s cost savings estimate of \$53.6 million for the Chesapeake Detention Facility includes \$13.6

million in transportation and medical costs avoided and \$40 million in housing costs avoided as a result of USMS having guaranteed use of the Chesapeake detention facility. Though USMS conducted sensitivity analyses for its housing cost savings estimate, our analysis found that the estimate has limited reliability because it is not accurate.²⁶

First, USMS may have overestimated the cost savings associated with transportation and medical costs because it did not account for the fixed costs for medical and transportation already included in its payments for the Chesapeake Detention Facility. In particular, USMS used the local average transportation costs for transporting USMS prisoners and the average daily medical costs per prisoners to estimate that it would have had to pay \$13.6 million in transportation and medical costs if such costs were not included in the agreement with the facility. It identified the entire estimated transportation and medical costs avoided as the savings.

However, this estimate may overstate the cost savings because USMS's methodology did not account for an estimate of how much of the fixed costs it currently pays for the Chesapeake Detention Facility are attributable to transportation and medical costs. As previously noted, USMS pays a fixed cost for housing its prisoners at the Chesapeake Detention Facility, which includes medical and transportation services for USMS's prisoners housed at the facility. If such costs were not included in the fixed costs USMS paid for the facility, USMS may have been able to negotiate a lower cost. However, USMS's methodology does not account for how the negotiated fixed costs for the facility would have changed if medical and transportation services were not included. Accounting for how the fixed costs would have changed would provide a more accurate estimate of the actual medical and transportation costs it did not have to pay as a result of the agreement. For example, if the fixed costs including medical and transportation USMS pays for the Chesapeake Detention Facility are \$20 million and USMS estimates that it could have negotiated a fixed rate without medical and transportation of \$18 million, then the estimate of fixed costs USMS currently pays that are attributable to medical and transportation costs is \$2 million. If this

²⁶A sensitivity analysis varies major assumptions in an estimate to determine how sensitive outcomes are to changes in the assumption.

were the case, then, after accounting for the \$2 million currently attributable to medical and transportation costs, the costs savings would have equaled \$11.6 million (\$13.6 million less the \$2 million) versus the entire \$13.6 million estimate of costs avoided.

Second, USMS's housing cost savings estimate for the Chesapeake Detention Facility is inaccurate because USMS inconsistently applied the inflation rate in its \$40 million savings estimate. Specifically, USMS calculated savings using the difference between the cost of operating Chesapeake and the costs of not having the guaranteed use of the facility. To calculate the growth in costs over time for each scenario, USMS assumed a 3 percent inflation rate, but applied the rate inconsistently. Specifically, it applied a 3 percent inflation rate once every three years for the change in costs to operate Chesapeake, but applied a 3 percent inflation rate every year for the change in housing costs if USMS did not have the guaranteed use of the facility. As a result of this inconsistency, USMS generally projected that the costs for operating the Chesapeake facility would be lower when compared to the costs of housing their prisoners if they did not have the guaranteed use of the facility, and this overestimated costs savings achieved. Further, USMS assumed a 3 percent inflation rate every 3 years instead of using the general inflation rate, as is recommended by OMB guidance.²⁷

We found that USMS inaccurately estimated the medical and transportation costs avoided as a result of its guaranteed use of the Chesapeake facility because USMS did not prioritize the development of the estimate. Specifically, officials said USMS developed its housing estimate to show that acquiring the guaranteed use of Chesapeake was an economically sound housing decision, and any additional savings were secondary. As such, USMS did not focus on the medical and transportation costs that it avoided and developed the estimate in response to our inquiry. Additionally, USMS officials acknowledged that they mistakenly applied an inconsistent inflation

²⁷ OMB Circular No. A-94 states that analysts should avoid having to make an assumption about the general rate of inflation whenever possible and when a general inflation assumption is needed, the rate of increase in the Gross Domestic Product (GDP) deflator from the Administration's economic assumptions for the period of the analysis is recommended. GDP deflator is approximately 2 percent every year for the time period USMS uses in its estimate.

rate, potentially resulting in an overestimation. They noted, however, that USMS assumed a 3 percent inflation rate instead of the general inflation rate in its estimate because that is the average rate officials have observed over time.

- **Improved Management of Medical Claims:** We found that the \$2.4 million in costs savings related to the improved management of medical claims and costs has limited reliability because it is not accurate or comprehensive. USMS's reported savings is comprised of three categories: (1) \$1.4 million in savings from effectively managing costs for prisoners receiving medical care; (2) \$740,962 from denied claims; and (3) \$279,360 from medical transport costs avoided. We found that USMS's costs savings related to effective management of prisoners' medical care and denied claims may be inaccurate because USMS used the upper bound of costs ranges and average costs, respectively, to estimate the savings for each category. For savings related to effective management of prisoner medical care, in at least one quarter of its estimated savings, USMS reported a range of cost savings rather than a single estimate. For example, USMS estimated a range of \$20,000 to \$50,000 for costs avoided for a surgery. Because USMS used the upper bound of each range to estimate total costs avoided for the effective management of prisoners' care, USMS may have overestimated its savings.²⁸

Similarly, USMS savings for denied claims may be inaccurate because it used average costs per approved claim instead of the actual costs of denied claims to estimate costs avoided. Specifically, USMS multiplied the number of denied claims by the average costs per medical claim they had approved to determine total costs avoided. However, we found that average costs per claim approved may not be a good proxy for costs per denied claim. According to officials, medical costs can vary widely according to each individual case. Such variations in costs can affect the average costs per claim and thus USMS's calculated cost savings. For instance, USMS calculated that average costs per claim in two quarters in fiscal year 2015 ranged from \$220 per claim to \$503 per claim for each quarter. Applying these two different averages to 300 denied claims, we found that

²⁸We estimated a difference of \$123,000 between an estimate using the lower bound of the range and an estimate using the upper bound of the range.

there is a large difference in estimated savings—approximately \$66,000 and \$150,900, respectively, or over 1.25 times difference between the low and high calculated savings. As a result, using average costs per approved medical claim may not be representative of the actual costs for each claim denied and may under- or over-state actual savings.

Additionally, a review of the documents USMS provided us shows that USMS calculated savings for the actions that overlapped two of the saving categories, thus potentially double counting some savings.²⁹ For example, USMS claimed approximately \$90,000 in cost avoided for effectively managing a prisoner medical case. However, this cost avoidance resulted from a denied claim. As a result, this singular action would also be counted as savings in the denied claims category.

USMS officials noted that it would be work intensive for USMS to calculate costs avoided for denied claims by using actual costs given the volume of medical claims they receive and the average cost per claim can be quickly calculated and multiplied by the number of prisoner medical claims denied to facilitate cost savings reporting. We recognize that calculating actual costs may be challenging; however, USMS already uses actual costs to estimate the costs savings related to the effective management of prisoners' medical care. Thus, USMS may use the same method to estimate savings for denied claims. Further, data reliability guidance states estimates are accurate when recorded data reflects the actual underlying information.³⁰ A more accurate and comprehensive savings estimate—calculating both the lower and upper bound of cost estimates, using actual costs for claims denied, and ensuring that savings are not double counted—could help USMS better determine the full impact of its action on its rising medical care costs.

²⁹ [GAO-09-3SP](#). Cost estimating, including cost savings estimates, best practices states that a comprehensive estimate ensures that cost elements are neither omitted nor double counted.

³⁰ [GAO-09-680G](#).

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- **Alternatives to Pre-Trial Detention:** We also found that USMS's cost savings estimate of approximately \$375 million from the alternatives to pre-trial detention program—for fiscal years 2010 through 2015—had limited reliability because USMS lacked adequate documentation to support the estimates, did not validate estimates, and reported inconsistent savings estimates. As described earlier, the Administrative Office of the U.S. Courts (AOUSC) administers the alternatives to pre-trial detention program which helps to divert defendants from detention in USMS's custody. According to the agreement between AOUSC and USMS, AOUSC is to provide USMS with a report that includes the number of prisoners who otherwise would have been detained, describes the types of services provided, and includes the total expenditure from USMS's allocated funds. USMS officials reported that AOUSC had provided such reports, which also estimated the housing costs USMS avoided as a result of the program.

However, USMS officials stated that they have not received reports with this information from AOUSC for fiscal years 2012 onward to support or corroborate USMS's reported estimate of \$67 million per year in savings for fiscal years 2012 onward. Our review of the fiscal years 2010 and 2011 reports that included estimates of housing costs avoided that we received from USMS found that AOUSC aggregated some of the data to determine USMS detention costs avoided as a result of the program, but did not specify the methodology for aggregating the data or the assumptions used to derive different factors in the estimate, as recommended by OMB guidance.³¹As such, we cannot determine if the method for estimating USMS cost savings is reasonable.

Additionally, USMS officials said that USMS did not verify AOUSC's calculation of fiscal years 2010 and 2011 savings. USMS, however, reported savings for those and subsequent fiscal years in its congressional budget justifications. USMS officials told us that USMS extrapolated AOUSC's estimations from fiscal year 2011 to report on more recent savings. Officials said that, generally, USMS gets a savings of \$10 for every dollar AOUSC expends from USMS-allocated

³¹OMB Circular No. A-94 states that key data and results of benefits and costs should be reported to promote independent review.

funds for the program. However, we found that since fiscal year 2011, AOUSC expended less than \$3 million of USMS-allocated funds, but USMS continued to report a \$67 million per year cost savings, which was estimated based on AOUSC fiscal year 2011 expenditures of approximately \$3 million. Further, USMS reported different savings for fiscal year 2011, \$44 million in fiscal year 2011 versus the \$67 million it reported in its fiscal year 2013 and 2014 congressional budget justification, indicating that the estimates are inaccurate. It is likely that USMS's costs savings for the program have decreased from \$67 million, given the decrease in use of allocated funds by AOUSC.

AOUSC acknowledged that, since a change in its staff in 2012, the reports it provided to USMS did not include information such as the number of prisoners who otherwise would have been detained, which would have been required to estimate USMS's cost avoided, but instead provided detailed program expenditures to USMS for fiscal years 2012 onward in order to seek reimbursement. Similarly, USMS staff acknowledged that they had not sought reports from AOUSC that would have allowed them to calculate costs avoided, and had not verified any of AOUSC's prior calculations. Both AOUSC and USMS officials stated that they intend to communicate with each other to obtain the information detailed in the agreement, and USMS officials indicated that they plan to validate the cost savings in the future. However, USMS officials did not provide documentation or a timeframe in which they will do so. Further, OMB guidance states that it is potentially valuable for agencies to verify and determine whether anticipated benefits and costs for the program have been realized. This verification can be used to determine necessary corrections in the program, and to improve future estimates of benefit and costs.³² Also, by ensuring that it has complete and validated information necessary to estimate costs avoided, documenting its methodology, and assuring that its estimates are consistent over time, USMS would be better able to report reliable costs avoided for the alternatives to detention program.

As described above, five of USMS's costs savings estimates have limited reliability because the estimates were not sufficiently comprehensive,

³²OMB Circular No. A-94.

accurate, consistent, or well-documented. By developing reliable methods for estimating and validating cost savings—such as ensuring estimates are comprehensive, accurate, consistent, and adequately documented—USMS would be better positioned to assess the effectiveness of its cost savings actions and inform decision makers—including Congress—about these efforts.

USMS Has Designed Systems to Identify Opportunities for Additional Cost Efficiencies, but Could Improve its Monitoring of Internal Control

USMS has Systems to Help Identify Opportunities for Cost Efficiencies and Savings

USMS has several systems it uses to help it identify cost savings opportunities, including:

Strategic Plan. USMS's 2012-2016 Strategic Plan helps guide the agency in fulfilling its mission and achieving its strategic goals. One such strategic objective is to provide for the safe, secure, humane, and cost-effective containment of its prisoners, and one of the performance goals it uses to achieve this objective is to hold detention and transportation costs at or below inflation. According to the strategic plan, one of the ways it seeks to meet this goal is by enabling effective and equitable allocation of district resources for transportation expenditures. For example, according to USMS POD officials, they have implemented a process as a result of guidance in the strategic plan which allows them to reallocate resources at the district level for guard and transportation costs when unexpected costs are incurred by the districts. USMS initially allocates money each fiscal year across the 94 USMS districts, but in addition it sets aside separate funding to cover unexpected costs such as transporting ill prisoners outside of facilities where they are housed for further medical care. While USMS can anticipate that these events will occur, it cannot foresee which districts will incur these costs. Districts' requests for additional funding beyond their fiscal year allocations are submitted via a supplemental funding request that is reviewed by POD, which then grants

the request and provides the additional funding to the district. In addition, POD is currently developing a policy which will allow it to determine a methodology to more effectively and equitably distribute transportation resources across the districts. This initiative is expected to be rolled out in October 2017, according to USMS officials.

USMS guidance to districts. USMS's Policy Directive 9.2 establishes how USMS districts will house prisoners in different types of facilities. Specifically, it states that districts must first use a BOP federal facility where there is space available, as USMS does not have to pay for these spaces. In 2007, USMS signed a memorandum of understanding in which BOP allocated a certain amount of bed space to USMS prisoners at more than a dozen of its federal facilities. In fiscal year 2015, BOP housed approximately 10,000, or 19 percent, of USMS's prisoners in BOP facilities.

Next, USMS districts must, according to the directive, use space available in state and local facilities for which USMS has established IGAs and a per diem amount to pay for each prisoner. Third, the guidance directs districts to use private facilities. In addition to this guidance, however, POD officials noted that they guide districts to consider private facilities with space where USMS has a "guaranteed minimum" number of spaces it is paying for, before the districts consider state and local facilities (the IGAs). This is because, if USMS exceeds the guaranteed minimum in the contract, the contractor provides a dramatically reduced per diem cost per detainee above the guaranteed minimum contract amount. The officials noted that fewer than 30 of USMS's districts use private facilities, and that private facilities account for the smallest percentage of facilities that USMS uses to house its prisoners. Our analysis confirmed this assessment, finding that there were only 21 districts using private facilities from fiscal years 2010 through 2015 to house at least a half of 1 ADP during each fiscal year.

However, our analysis of USMS detention data also found that some districts appeared to select private detention space over less costly federal spaces, in seeming contradiction with USMS guidance. For example, several districts that have access to one federal facility place a large number of prisoners in other private facilities at a higher cost to their districts. POD officials stated that based on the number of factors U.S. Marshals must consider in placing prisoners in available bed spaces, it is not always feasible to use the available federal detention spaces. POD officials also told us that they provide additional guidance to U.S. Marshals in those districts that have access to or are the home district for

private facilities. For example, according to the officials, the U.S. Marshal in each district must consider issues like the security risk the prisoner poses, the prisoner's medical condition, the need to separate defendants on a particular case, and the need to keep prisoners close to the courthouse where they are making their appearances. In addition, even if USMS presents a prisoner to a BOP federal facility, BOP has the right to refuse to accept a prisoner at one of its facilities. According to BOP, this is only done in cases where the facility cannot accommodate a particular prisoner due to medical or security issues. Overall, BOP officials told us they try to accommodate USMS, even in facilities where USMS has exceeded its allocation at a particular facility. Thus, while some districts make placement decisions that do not comport with the policy directive as written, these occurrences are infrequent, and are practiced by a minority of districts that have both private and federal prison spaces available to them, and are following additional guidance provided to them by POD in making their determinations on where to place specific prisoners.

Scorecards. POD tracks district utilization of federal and private bed spaces through quarterly scorecards. According to USMS officials, they encourage districts to utilize federal and private bed space, and the quarterly scorecard system is their way of checking on the district's performance in cost-efficient bed space allocation. These scorecards reflect which private and federal facilities are being underutilized, and at what percent or rate. The scorecard lists each federal and private facility, the USMS allocation or number of bed spaces for each facility, and the actual amount of ADP in that facility (USMS's use). Scorecards are color coded green, yellow, and red based on whether the district is meeting the USMS allocated amount of ADP in the facility. If a facility on the score card is under its allocation, or "in the red," POD does an assessment of which facilities that district is using to house prisoners. While POD officials stated they cannot dictate to a U.S. Marshal which facility to use for a specific prisoner, they noted that if they find, for example, that a district is using an IGA or a higher priced facility rather than a facility with guaranteed minimum bed spaces, then POD officials call the district to provide coaching on utilizing allocated bed space.

In addition to monitoring utilization levels at detention facilities, USMS also calculates a cost avoidance amount based on the amount of space it should be using at these facilities, and the amount of space currently being occupied by its prisoners. According to USMS officials, it performs calculations to determine its potential cost avoidance numbers for private and federal facilities as part of its ongoing monitoring and prisoner reassignment efforts.

USMS officials noted that their current monitoring and prisoner reassignment efforts are ad hoc, but the agency is currently working to formalize its use of the scorecards and its facility utilization review process. USMS officials stated that they are currently working to formalize the scorecard system and monitoring, and expect to be able to begin monthly reviews in June 2016.³³

Internal control. We reviewed the elements of USMS's internal control system that are designed to specifically provide USMS with opportunities to identify cost efficiencies and generally found that its internal control processes align with *Standards for Internal Control in the Federal Government* and the Office of Management and Budget's (OMB) Circular No. A-123, *Management's Responsibility for Internal Control*, which defines management's responsibility for internal control in federal agencies.³⁴ Internal control is an integral component of an organization's management that is to provide reasonable assurance that objectives are achieved, including the efficiency of operations. We focused our review on USMS's internal control objective related to achieving operational efficiencies.

Table 5 provides examples of USMS's specific internal control processes, organized by standard. We did not independently test USMS's internal controls to determine whether they mitigate all possible risks and are operating as intended.

³³In addition to the efforts discussed in this section, USMS officials also recently discussed with us its efforts to assess the sentencing to commitment timeline to look at where there might be possible bottlenecks in the system. USMS told us they expect this will help the agency reduce the amount of time that prisoners remain in USMS custody before being sentenced to prison and BOP custody. USMS officials stated that they expect this to also be completed in June 2016. Because this is a new effort in its early assessment stages, GAO did not perform further assessments on USMS's activities related to this effort.

³⁴GAO, *Standards for Internal Control in the Federal Government*, [GAO/AIMD-00.21.3.1](#) (Washington, D.C.: Nov. 1, 1999). Internal control is an integral component of an organization's management that provides reasonable assurance that the following objectives are being achieved: effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations. Office of Management and Budget, *Management's Responsibility for Internal Control*, OMB Circular No. A-123 (Dec. 21, 2004).

Table 5: United States Marshals Service (USMS) Internal Control Processes That Are Designed To Provide Opportunities to Identify Cost Efficiencies by Internal Control Standard

Internal Control Standard	USMS Process	USMS's use in identifying opportunities for cost efficiencies
<p>Environment - <i>Management and employees should establish and maintain an environment throughout the organization that sets a positive and supportive attitude toward internal control and conscientious management. It provides discipline and structure as well as the climate which influences the quality of internal control.</i></p>	<p>Senior Assessment Team (SAT) Internal Review and Evaluations Office of Professional Responsibility, Compliance Review (OPR-CR) Internal Policy (Self-Assessment and Compliance Review)</p>	<p>USMS's SAT is responsible for overseeing the assessment process in compliance with OMB Circular A-123 and conducting review of operational functions agency-wide.</p>
<p>Risk assessment - <i>Internal control should provide for an assessment of the risks the agency faces from both external and internal sources.</i></p>	<p>Focus on high cost areas 2013 Risk Assessment study Risk-based reporting</p>	<p>USMS focused its risk assessment activities on its high cost areas of contract administration and human resource administration prior to 2013. In 2013, USMS undertook a significant risk assessment study to improve on its risk assessment activities to expand its risk assessments across all of its operations.</p>
<p>Control activities - <i>Control activities help ensure that management's directives are carried out. The control activities should be effective and efficient in accomplishing the agency's control objectives, including achieving efficiencies.</i></p>	<p>Self-Assessment Process</p>	<p>USMS's self-assessment process is designed to test control activities in a number of areas, including contract administration and human resources administration. USMS is to confirm whether its districts are performing certain control activities through on-site district compliance reviews, which serve to, among other things, validate the results from corresponding self-assessments.</p>
<p>Information and communication - <i>Information should be recorded and communicated to management and others within the entity who need it and in a form and within a time frame that enables them to carry out their internal control and other responsibilities.</i></p>	<p>Self-Assessment Guide (SAG) District and division SAG results published to respective districts, divisions, and staff offices Compliance review results reported to SAT Compliance review training</p>	<p>The SAG management tool is designed to allow USMS leadership to annually self-assess USMS performance and compliance, and the results of the self-assessments are to be assessed by the OPR-CR. Districts and divisions are to annually coordinate with OPR-CR to update SAG questions.</p>
<p>Monitoring - <i>Internal control monitoring should assess the quality of performance over time and ensure that the findings of audits and other reviews are promptly resolved.</i></p>	<p>Corrective Action Plans Compliance Reviews</p>	<p>OPR-CR is to issue a Compliance Review Final Report and provide it to management within 30 days of the review. Components have 60 days from issuance of the final report to implement remediation efforts. Divisions and Staff Offices with program oversight responsibilities for sections of the review should examine each final report to assess for corrective action. Also, with regard to A-123, OPR-CR is to identify, assess, and report findings to the SAT.</p>

Source: GAO analysis of USMS information and *Standards for Internal Control in the Federal Government* | GAO-16-472.

^aThe Self-Assessment Guide and its accompanying electronic version (eSAG) is a USMS management tool which enables USMS leadership to annually self-assess compliance with applicable laws, regulations, policy and procedures; assess effectiveness of internal controls; mitigate risks; and promote effective and efficient operations throughout the agency.

USMS Lacks a Mechanism to Analyze Deficiencies Identified Annually

We found that USMS has designed an internal control system which could help it to identify opportunities to achieve operational efficiencies, including on-site compliance reviews where each district is assessed every 6 to 7 years. In addition, each district is to test its internal control over the efficiency of its operations through a standardized, annual self-assessment process. However, agency officials reported that USMS does not have a way to aggregate or analyze the results of these self-assessments, which are the only reviews available for each district each year.

According to USMS officials, their current process includes tools such as Sharepoint that are not able to aggregate the self-assessment data, or run any type of data analytics. They also stated that they completed a business process analysis in fiscal year 2015 that may help them compile the findings of the reviews, but they are still unable to aggregate the results. The officials said that they recognize the need for an integrated system that would allow them to compile the self-assessments, corrective action plans, and compliance reviews. Officials also stated that currently, they have four different systems in which they have to manually input information. They stated that integrating these into one overall system would increase productivity, accountability, and USMS's overall compliance rate. In addition, according to these officials, having a data analysis capability would allow USMS to detect deficiency trends and patterns, which could increase and enhance its reporting capabilities. For example, USMS could report on a quarterly basis which would enable it to more closely monitor district compliance rates.

Because USMS cannot aggregate or analyze the annual SAG self-assessment results, which it relies on for those districts not being assessed during USMS's district review cycle, it cannot identify whether the same control deficiencies are occurring across districts or in the same districts over time, hindering its ability to promptly resolve these issues or to identify agency-wide deficiencies and develop corrective actions in key risk areas. For example, one control activity that is to be tested regularly is whether the district reviews purchase cardholder statements to ensure that only authorized goods and services are purchased, and that no purchase exceeds a set threshold. With no ability to aggregate self-assessment results to identify whether a deficiency in an area such as

this is occurring across many districts in a given year, or across the same district over a number of years, USMS may not be able to promptly resolve inaccurate purchases, potentially resulting in issuing payments that are higher or lower than they should be.

A 2012 DOJ Office of Inspector General (OIG) audit of USMS also similarly commented on USMS's on-site review timeline, finding that USMS had not ensured that district and division procurement officials were complying with federal, DOJ, and USMS policies, and that these noncompliance problems resulted from an inability to effectively manage and oversee those procurement activities at the district and division level.³⁵ As such, the OIG recommended that USMS strengthen its inspection and review of certain activities by shortening the length between on-site reviews of operations in the district and division offices. USMS officials told us that they are continuing to work on implementing the recommendation to ensure that they are performing their on-site reviews closer to a 3 to 4 year cycle, which is standard among other agencies.³⁶ USMS has already improved its on-site compliance review cycle from past years. Currently, officials stated that USMS reviews each district every 6 to 7 years as compared to every 12 years in 2012, and it increased the number of on-site reviews from 11 to 14 per year in 2012 to 18 per year now. According to USMS officials, they are on track to perform 16 on-site reviews in fiscal year 2016, and are continuing to increase the number of on-site reviews in response to the 2012 OIG recommendation.

However, in the years between the on-site reviews, USMS relies on information from the annual self-assessments for each district to identify deficiencies and develop needed corrective actions. According to *Standards for Internal Control in the Federal Government*, internal control monitoring assesses the quality of performance over time and promptly

³⁵Office of the Inspector General, *Department of Justice: Audit of the United States Marshals Service's Procurement Activities*, 2012, <https://oig.justice.gov/reports/2012/a1305.pdf>.

³⁶In its congressional budget justification for fiscal year 2017, USMS requested \$2.5 million and six additional positions to increase its professional responsibility staff in order to more effectively manage its projected workload. USMS notes in its justification that this funding would help it respond to the OIG's recommendation and better align itself with other DOJ agencies which perform more on-site reviews.

resolves the findings of audits and other reviews. Corrective actions are a necessary complement to control activities in order to achieve objectives. By developing a mechanism that would allow them to aggregate and analyze results from the annual self-assessments, USMS would be better positioned to more consistently and comprehensively identify deficiencies and monitor corrective actions across districts and over time that could result in additional opportunities to achieve cost savings and efficiencies.

Conclusions

USMS provided for the care of over 50,000 federal prisoners daily at a cost of about \$1.4 billion in fiscal year 2015. In managing these funds, USMS has taken steps to leverage and identify opportunities to achieve cost savings and efficiencies. Such actions include the implementation of detention management systems, the support of AOUSC's Alternative to pre-trial detention, and the implementation of a scorecard system to track district use of private and federal facilities in order to identify opportunities for cost efficiencies.

However, USMS does not fully know how much its actions have saved because it has not developed reliable and transparent methods for estimating costs savings. In addition, it has not established a consistent and reliable mechanism for reviewing results of various operational assessments at the district level, which hinders its ability to consistently and comprehensively identify deficiencies and monitor corrective actions across districts and over time. Establishing such mechanisms and developing more reliable methods to estimate cost savings could help USMS to resolve its noted deficiencies more promptly, more accurately report savings it has achieved to the Congress, and ultimately allow it to operate more efficiently and effectively.

Recommendations for Executive Action

To ensure that costs savings estimates are reliable, we recommend that the Director of the USMS direct its Prisoner Operations Division to develop reliable methods for estimating cost savings and validating reported savings achieved.

To enable USMS to more consistently identify deficiencies and monitor corrective actions, we recommend that the Director of the USMS establish a mechanism to aggregate and analyze the results of annual district self-assessments.

Agency Comments

We provided a draft of this report to DOJ and the Administrative Office of the U.S. Courts (AOUSC) for review and comment. Liaisons from DOJ and USMS responded in an email that DOJ had no formal comments on the report, and concurred with the recommendations. The AOUSC liaison also responded in an email that AOUSC had no written comments on the report. The USMS liaison provided technical comments, which we incorporated as appropriate.

We are sending copies of this report to DOJ, AOUSC, appropriate congressional committees and members, and other interested parties. In addition, this report is available at no charge on GAO's website at <http://www.gao.gov>.

If you or your staff have any questions, please contact Diana Maurer at (202) 512-8777 or maurerd@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff that made significant contributions to this report are listed in appendix IV.



Diana C. Maurer
Director, Homeland Security and Justice Issues

List of Committees

The Honorable Richard C. Shelby
Chairman

The Honorable Barbara Mikulski
Ranking Member

Subcommittee on Commerce, Justice, Science, and Related Agencies
Committee on Appropriations
United States Senate

The Honorable John Culberson
Chairman

The Honorable Mike Honda
Acting Ranking Member

Subcommittee on Commerce, Justice, Science, and Related Agencies
Committee on Appropriations
House of Representatives

Appendix I: Objectives, Scope, and Methodology

We addressed the following questions as part of this review:

- (1) What are the primary costs associated with United States Marshals Service (USMS) prisoner operations, and what have been the trends in spending from fiscal years 2010 through 2015?
- (2) What recent actions has USMS taken to reduce its prisoner operations costs and how much has been saved?
- (3) To what extent does USMS have systems in place to identify additional opportunities to save costs?

To identify costs and trends, we reviewed USMS's congressional budget justifications covering fiscal years 2010 through 2015 to identify USMS-reported cost drivers.¹ We selected this time period because we believe that 6 years is sufficient time to identify trends in prisoner operations costs, and GAO last reported on USMS prisoner costs in fiscal year 2010.² We focused our review on the USMS Federal Prisoner Detention (FPD) appropriation, which pays for about 85 percent of total prisoner-related costs.³ We obtained underlying data from USMS and aggregated it at the district level. In particular, we obtained operational data for USMS's prisoner activities from fiscal years 2010 through 2015,

¹In support of the President's budget request, departments submit congressional budget justifications to the appropriate appropriations committees, typically to provide additional information regarding the changes between the current appropriation and the amounts requested for the next fiscal year. OMB provides general guidance to federal agencies and ensures that budget requests are consistent with relevant statutes and presidential objectives.

²GAO, *Office of the Federal Detention Trustee's (OFDT) Cost Estimation Methods Reflect Features of Best Practices, but Processes Could Be Enhanced*, [GAO-10-1037R](#) (Washington, D.C.: Sept. 30, 2010). The OFDT was the primary office responsible for managing USMS prison costs and forecasting USMS prisoner-related budgets, among other things. Beginning in fiscal year 2013, the OFDT was subsumed into the USMS Prisoner Operations Division and no longer receives a separate appropriation. For the purposes of this report, we refer to OFDT operations occurring within the timeframe of this scope to be USMS operations.

³This report focuses on FPD costs because it is the largest appropriation related to prisoner-related costs, and all funds paid through the FPD are for prisoner detention services only. The USMS salaries and expenses appropriation (S&E) pays for all USMS district personnel conducting its multiple missions, of which prisoner security & transportation is one mission.

specifically obtaining detention population counts per year for all prisoner facilities by USMS district and daily detention population counts for private and fixed rate facilities. We also obtained financial data that pertained to housing, medical, and transportation costs, which we then aggregated at the district level. This included the housing costs for each facility, including per diem agreements for applicable state and locally-managed facilities and contract rates for facilities with guaranteed minimum terms. While USMS districts do not manage private prison facility contracts, we prorated the cost of private prison usage by district by determining the proportion of the total annual average daily detention population in private facilities associated with the district and dividing the total private facility costs by that proportion.

To determine medical costs, we obtained district-level medical services information, medical guard services costs per district, and medical-related transportation costs per district, which we summed to obtain district level costs. To determine transportation costs, we obtained and summed costs per district for in-district transportation guard support and costs for other contract-rate guards.⁴ We also obtained Justice Prisoner and Alien Transportation System (JPATS) air and ground transportation cost information from USMS for JPATS's USMS prisoner operations, and attributed ground transportation costs to the respective district responsible for the prisoners moved. However, we were unable to determine the costs of JPATS air support by district, as the agency does not collect information or manage the JPATS air program to attribute such costs by district.

We assessed the reliability of these data and, and we found some inconsistencies with the data. This reliability assessment included conducting checks for completeness and logical consistency, obtaining documentation on systems end-user capabilities and data control, interviewing data users and managers responsible for maintaining data, and comparing data to previous USMS reported data. The inconsistencies we identified included inconsistencies in reported costs by facility managed by state and local facilities and calculated costs based on the reported per diem costs and the average daily population

⁴Transportation costs include transportation to courthouses or movements between facilities. They also include final prisoner movements from USMS custody to designated BOP custody to serve their sentences.

attributed to the facilities. Further, we identified missing or inconsistent facility designations that led to differing costs by facility. However, we were able to address these inconsistencies and determined that they did not greatly impact cost data for district prisoner operations. We also found detention population data were missing for less than five days for each fixed-rate facility (including private facilities and two state and local fixed-rate facilities). We found that the missing data did not severely impact our calculation of costs and were able to account for the missing data in our cost calculation. Because of these inconsistencies, USMS deobligations in prisoner operations-related funding in later years, and differences due to rounding, USMS-reported costs and annual average daily population differ slightly from the calculated costs and populations in this report. We found these differences to be minimal, affecting total costs by less than 2 percent in fiscal year 2012 and less than 1 percent in all other years except for in fiscal year 2015, where USMS had made obligations for costs to be incurred in fiscal year 2016. However, these obligations have been removed from the data as they were not in the scope of the review. The result was a difference in total costs of less than 1 percent in fiscal year 2015. Therefore, we found the data to be reliable for the purposes of identifying and describing the primary cost drivers and the districts' relative prisoner operation costs from the FPD.

In addition, we interviewed USMS Prisoner Operations officials to obtain USMS's views on identified cost drivers and trends. We corroborated USMS headquarters officials' views by conducting interviews with USMS officials in selected districts. Specifically, we conducted interviews with 3 different USMS districts—the Southern District of California, the Northern District of Georgia, and the District of Maryland—to obtain field office views on the costs and trends occurring over the past 6 years. We chose these districts because of geographical disparity, size of prison populations, and unique actions taken or ancillary missions conducted at the district. Specifically, the Southern District of California has on average one of the largest prison populations of any district and works with numerous types of facilities to house prisoners. The Northern District of Georgia has one large private facility and also serves as a transportation center in the southeast for neighboring districts to transfer prisoners to different facilities throughout the country. The District of Maryland is the only district to have a state-owned facility currently participating in the capital improvement program, a program where USMS provides funding for improvements to state and local facility infrastructure. While the information we obtained from our site visits is not generalizable to all USMS districts, it provides insights into costs and trends in prisoner operations.

To determine the recent actions USMS has taken to reduce its prisoner operations costs, we reviewed USMS's congressional budget justifications and interviewed officials to compile a list of prisoner-related actions that had monetized cost savings for fiscal years 2010 through 2015. We limited our analysis to those identified initiatives or actions that had any monetized cost savings associated with them for fiscal years 2010 through 2015. We chose this time period to align our review of USMS's cost savings efforts with our review of USMS's prisoner operations cost trends for those 6 years. To determine the extent to which USMS's estimated savings are reliable, we analyzed USMS documents and data, where available, such as documentation of the methodology and resulting dollar figures from each initiative's savings estimate, and housing costs data. We compared each of USMS's cost savings estimates against guidance for developing and documenting reliable cost savings estimates, including the Office of Management and Budget's *Guidelines and Discount Rates for Benefit-Cost Analysis of Federal Programs*, *Standards for Internal Control in the Federal Government*, and GAO's guidance for *Assessing the Reliability of Computer-Processed Data* to determine the extent to which the estimates were sufficiently comprehensive, accurate, consistent, and documented.⁵ Additionally, for each well-documented savings estimate, we assessed whether major assumptions were reasonable by conducting or evaluating sensitivity analyses. We also reviewed estimates to ensure that reasonable assumptions were consistently and accurately applied. Additionally, we used USMS's housing data on facilities' per diem costs per prisoner and average daily population to determine the percentage of USMS prisoners housed in federal Bureau of Prisons' (BOP) facilities for fiscal years 2010 through 2015—for which USMS does not pay—and to monetize any potential cost savings resulting from USMS housing some of its prisoners in BOP facilities.

To monetize potential costs savings, we developed two estimates: (1) an estimate of USMS's potential costs avoided by using BOP facilities for fiscal years 2010 through 2015; and (2) an estimate of the potential cost

⁵The Office of Management and Budget, *Guidelines and Discount Rates for Benefit-Cost Analysis of Federal Programs*, OMB Circular No. A-94, (Washington D.C.: Oct. 29, 1992); GAO, *Standards for Internal Control in the Federal Government*, [GAO/AIMD-00.21.3.1](#) (Washington, D.C.: November 1999); and GAO, *Assessing the Reliability of Computer-Processed Data*, [GAO-09-680G](#) (Washington, D.C.: July 1, 2009).

savings to the Department of Justice's (DOJ)—of which both USMS and BOP are component agencies—in fiscal year 2015 due to USMS housing its prisoners in BOP facilities versus in potentially more costly non-federal facilities. To estimate the costs avoided by USMS, we used BOP-identified daily per capita costs for housing prisoners to calculate USMS's potential costs avoided by housing its prisoners in BOP facilities from fiscal years 2010 through 2015. To develop this cost avoidance estimate, we assumed that USMS would pay BOP to house USMS prisoners at BOP's daily per capita cost. These daily per capita costs are determined and published by BOP for each type of federal facility on an annual basis. We classified, confirmed, and applied the respective BOP daily per capita rates to each BOP facility in which USMS prisoners were housed. Then, we multiplied the total number of prisoners USMS housed in these BOP facilities by the appropriate daily per capita cost, using USMS's data on its average daily population for these facilities. Finally, we summed total costs for each facility for fiscal years 2010 through 2015 to determine the total costs avoided for each of these fiscal years.

To estimate the potential cost savings to DOJ, we used USMS's fiscal year 2015 prisoner population and costs data and BOP's per capita costs to compare the costs of housing USMS's prisoners in BOP facilities versus the costs to house those prisoners in private or state and local facilities. We made the following assumptions: (1) if USMS were to pay for housing its prisoners at BOP facilities, USMS' rate would be the daily per capita cost per prisoner, as published by BOP, (2) the existing private or state and local facilities would meet the demand of housing USMS prisoners housed in BOP facilities if USMS did not have the use of BOP facilities, and (3) the current private or state and local facilities would meet USMS's housing demand at the same costs per day as they did in fiscal year 2015. To develop the estimate, we first identified the USMS districts that primarily used BOP facilities in fiscal year 2015. These 22 districts housed at least 2.5 percent of their total average daily population in BOP facilities. We then determined the costs these districts would have paid to BOP to house their prisoners, using BOP facilities' total daily per capita rates and the districts average daily population for each BOP facility. We then determined the difference in costs (i.e., potential cost savings) between these districts housing their prisoners in BOP facilities and these districts housing those same prisoners in private or state and local facilities. Because USMS has the potential to use either private facilities or state and local facilities to house its prisoners, we developed two estimates to compare with the costs of housing prisoners in BOP facilities—one assuming prisoners were housed in private facilities, and one assuming prisoners were housed in state and local facilities.

To determine the costs to house the prisoners in private facilities, we identified the private facilities that each district used in fiscal year 2015, determined the private facilities' effective per diem costs, and derived a weighted private facility per diem cost for each district. The weighted per diem cost took into account USMS's average daily population for each facility compared to USMS's total average daily population for private facilities in each district. We applied weighted per diem costs for each district to the average daily population the districts placed in BOP facilities. We then summed the estimated total costs for using BOP facilities and the estimated total costs of housing these prisoners in private facilities for these districts, and compared the two to determine cost savings, if any. We repeated the above methodology for state and local facilities. Further, we interviewed agency officials to corroborate initiatives we had identified as well as to identify any other unreported cost savings actions. We also interviewed officials who estimated the savings to explain the methodologies, clarify any discrepancies, and provide any additional information in support of the estimates.

To determine the extent to which USMS has systems designed to identify additional opportunities to save costs, we reviewed the processes and tools at USMS from fiscal years 2010 through 2015 that identify, implement, and promote cost-efficiency and savings initiatives throughout its institutions, such as USMS's use of score cards to determine district utilization of private and federal facilities, and the agency's strategic plan. We also spoke with USMS officials to discuss how its districts implement USMS policy directive guidance, and in what instances the districts may deviate from the stated guidance, as well as USMS's oversight of district adherence to and deviation from internal policy guidance. We chose this time period to align with our review of USMS's prisoner operations cost trends for those 6 years.

With respect to identifying additional opportunities to realize cost efficiencies or reduce costs, using our financial analysis as context, we analyzed elements of USMS's internal control system related to the control objective of achieving operational efficiencies and interviewed relevant officials to assess whether USMS has designed a management structure and processes to routinely assess its administrative and operational activities for possible corrective action. We did not independently test USMS's internal controls to determine whether they mitigate all possible risks and are operating as intended. Specifically, we reviewed USMS's mechanisms and processes leading to its internal review of operational and administrative functions, including its process for taking corrective action related to high-cost areas, such as

procurement and human resources, and compared these characteristics with those called for in *Standards for Internal Control in the Federal Government* and in implementing the guidance in the OMB Circular No. A-123, *Management's Responsibility for Internal Control*, which defines management's responsibility for internal control in federal agencies.⁶ We interviewed relevant officials to discuss current actions USMS internal control officials have taken and are taking to include processes to identify and implement corrective actions in high cost areas, and agency oversight of these actions.

We conducted this performance audit from March 2015 to May 2016 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

⁶[GAO/AIMD-00.21.3.1](#). Internal control is an integral component of an organization's management that provides reasonable assurance that the following objectives are being achieved: effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations. Office of Management and Budget, *Management's Responsibility for Internal Control*, OMB Circular No. A-123 (Washington, D.C.: Dec. 21, 2004). This circular provides guidance to federal managers on improving the accountability and effectiveness of federal programs and operations by establishing, assessing, correcting, and reporting on internal control. The circular provides internal control standards and specific requirements for conducting management's assessment of the effectiveness of internal control over financial reporting.

Appendix II: United States Marshals Service Districts Average Daily Population and Costs by Major Cost Category, Fiscal Year 2015

Table 6 provides the average daily detention population (ADP) and the respective housing, medical, and transportation costs for each district in fiscal year 2015. Additionally, the table provides housing costs associated with prisoners under the custody of the United States Marshals Service (USMS) Justice Prisoner and Alien Transportation System (JPATS). Housing costs include costs both paid for by the districts as well as costs for private facility usage, where USMS headquarters administers payment. Medical costs include national managed care contract payments for health services attributed to the districts, additional district payments for health services, as well as payments for guard and transportation support by district. A portion of medical payments are not attributable to the districts and appear as a USMS headquarters cost. Transportation costs include in-district support for services to move prisoners from state, local, and private facilities as well from JPATS. Further, the transportation costs associated with JPATS are for nationwide air carrier costs that could not be attributed to the districts.

Table 6: United States Marshals Service (USMS) District Average Daily Population (ADP) and Related Costs, Fiscal Year 2015

District	ADP	Cost Categories			Total ^a
		Housing	Medical	Transportation	
Middle Alabama	98	\$ 1,699,503	\$ 361,285	\$ 10,229	\$ 2,071,017
Northern Alabama	130	\$ 1,947,763	\$ 216,403	\$ 121,386	\$ 2,285,552
Southern Alabama	133	\$ 2,347,709	\$ 148,535	\$ 34,040	\$ 2,530,285
Alaska	105	\$ 5,413,244	\$ 84,666	\$ 11,731	\$ 5,509,642
Arizona	4,569	\$ 158,535,506	\$ 3,568,678	\$ 313,522	\$ 162,417,706
Eastern Arkansas	286	\$ 6,396,862	\$ 252,432	\$ 28,544	\$ 6,677,838
Western Arkansas	164	\$ 3,075,125	\$ 324,697	\$ 76,687	\$ 3,476,509
Central California	983	\$ 9,036,864	\$ 7,577,111	\$ 464,903	\$ 17,078,877
Eastern California	696	\$ 24,760,422	\$ 1,679,376	\$ 141,625	\$ 26,581,423
Northern California	511	\$ 19,924,385	\$ 112,662	\$ 1,987	\$ 20,039,034
Southern California	2,372	\$ 72,457,552	\$ 8,089,775	\$ 309,438	\$ 80,856,765
Colorado	374	\$ 4,932,977	\$ 575,915	\$ 198,542	\$ 5,707,435
Connecticut	219	\$ 7,779,628	\$ 226,891	\$ 233,012	\$ 8,239,532
Delaware	76	\$ 512,955	\$ 68,046	\$ 8,197	\$ 589,198
District of Columbia ^b	813	\$ 11,256,669	\$ 3,288,672	\$ 273,460	\$ 15,548,222
Middle Florida	781	\$ 21,740,360	\$ 1,218,421	\$ 496,378	\$ 23,455,158
Northern Florida	136	\$ 1,838,654	\$ 179,855	\$ 78,352	\$ 2,096,861
Southern Florida	1,171	\$ 11,343,611	\$ 486,346	\$ 309,062	\$ 12,139,019
Middle Georgia	193	\$ 2,954,897	\$ 228,521	\$ 4,117	\$ 3,187,534

**Appendix II: United States Marshals Service
Districts Average Daily Population and Costs
by Major Cost Category, Fiscal Year 2015**

District	ADP	Cost Categories			Total ^a
		Housing	Medical	Transportation	
Northern Georgia	422	\$ 14,333,248	\$ 717,038	\$ 791,631	\$ 15,841,916
Southern Georgia	169	\$ 3,270,385	\$ 469,009	\$ 249,102	\$ 3,988,497
Hawaii	114	\$ 7,996	\$ 338,214	\$ 357,599	\$ 703,808
Idaho	146	\$ 3,111,016	\$ 129,631	\$ 78,285	\$ 3,318,932
Central Illinois	242	\$ 5,389,139	\$ 377,693	\$ 347,452	\$ 6,114,285
Northern Illinois	703	\$ 6,868,302	\$ 3,012,879	\$ 376,834	\$ 10,258,015
Southern Illinois	239	\$ 5,090,485	\$ 636,425	\$ 246,411	\$ 6,007,373
Northern Indiana	254	\$ 4,190,936	\$ 206,159	\$ 83,228	\$ 4,480,323
Southern Indiana	332	\$ 6,308,377	\$ 195,386	\$ 25,158	\$ 6,528,921
Northern Iowa	227	\$ 5,220,737	\$ 498,979	\$ 59,756	\$ 5,779,473
Southern Iowa	212	\$ 6,588,665	\$ 250,690	\$ 796	\$ 6,840,151
Kansas	420	\$ 13,768,396	\$ 1,307,881	\$ 535,084	\$ 15,611,360
Eastern Kentucky	321	\$ 5,350,784	\$ 1,050,084	\$ 321,893	\$ 6,722,762
Western Kentucky	195	\$ 3,046,456	\$ 243,453	\$ 147,609	\$ 3,437,517
Eastern Louisiana	381	\$ 4,749,434	\$ 419,292	\$ 36,354	\$ 6,722,762
Middle Louisiana	95	\$ 1,386,266	\$ 197,627	\$ 11,500	\$ 1,595,393
Western Louisiana	148	\$ 2,481,775	\$ 113,338	\$ 56,279	\$ 2,651,392
Maine	124	\$ 4,740,603	\$ 275,940	\$ 106,345	\$ 5,122,887
Maryland	500	\$ 26,580,267	\$ 219,286	\$ 190,976	\$ 26,990,529
Massachusetts	404	\$ 14,481,944	\$ 1,403,385	\$ 396,098	\$ 16,281,427
Eastern Michigan	535	\$ 9,259,781	\$ 833,641	\$ 593,900	\$ 10,687,322
Western Michigan	187	\$ 4,278,008	\$ 260,014	\$ 181,199	\$ 4,719,221
Minnesota	354	\$ 10,277,338	\$ 931,796	\$ 172,098	\$ 11,381,232
Northern Mississippi	94	\$ 1,571,802	\$ 196,801	\$ 34,429	\$ 1,803,031
Southern Mississippi	186	\$ 2,594,674	\$ 518,427	\$ 95,445	\$ 3,208,546
Eastern Missouri	375	\$ 8,876,343	\$ 538,713	\$ 442,468	\$ 9,857,525
Western Missouri	981	\$ 28,286,704	\$ 1,504,394	\$ 174,858	\$ 29,965,956
Montana	194	\$ 5,418,216	\$ 330,187	\$ 33,294	\$ 5,781,698
Nebraska	370	\$ 11,221,708	\$ 737,959	\$ 62,812	\$ 12,022,479
Nevada	438	\$ 16,616,002	\$ 1,060,147	\$ 3,372,539	\$ 21,048,689
New Hampshire	104	\$ 3,203,252	\$ 282,178	\$ 127,522	\$ 3,612,952
New Jersey	536	\$ 13,958,628	\$ 298,623	\$ 242,547	\$ 14,499,798
New Mexico	1,625	\$ 40,350,346	\$ 2,018,346	\$ 926,670	\$ 43,295,362
Eastern New York	933	\$ 11,237,819	\$ 316,244	\$ 609,010	\$ 12,163,073
Northern New York	265	\$ 9,408,883	\$ 463,497	\$ 292,219	\$ 10,164,598
Southern New York	1,499	\$ 12,004,911	\$ 2,941,164	\$ 23,789	\$ 14,969,864

**Appendix II: United States Marshals Service
Districts Average Daily Population and Costs
by Major Cost Category, Fiscal Year 2015**

District	ADP	Cost Categories			Total ^a
		Housing	Medical	Transportation	
Western New York	480	\$ 16,968,137	\$ 925,291	\$ 613,870	\$ 18,507,298
Eastern North Carolina	390	\$ 8,994,054	\$ 614,385	\$ 13,597	\$ 9,622,036
Middle North Carolina	258	\$ 5,978,201	\$ 479,937	\$ 180,463	\$ 6,638,600
Western North Carolina	593	\$ 21,962,805	\$ 494,419	\$ 199,597	\$ 23,656,820
North Dakota	237	\$ 6,147,553	\$ 547,415	\$ 218,494	\$ 6,913,462
Northern Ohio	313	\$ 10,018,840	\$ 294,024	\$ 106,706	\$ 10,419,570
Southern Ohio	353	\$ 8,031,714	\$ 693,611	\$ 58,701	\$ 8,784,026
Eastern Oklahoma	56	\$ 842,099	\$ 140,147	\$ 10,632	\$ 1,024,736
Northern Oklahoma	102	\$ 2,248,068	\$ 38,319	\$ 10,128	\$ 2,296,516
Western Oklahoma	147	\$ 3,301,044	\$ 1,465,857	\$ 333,868	\$ 5,100,769
Oregon	386	\$ 7,609,179	\$ 471,843	\$ 42,549	\$ 8,123,571
Eastern Pennsylvania	653	\$ 2,592,682	\$ 959,235	\$ 26,500	\$ 3,578,417
Middle Pennsylvania	273	\$ 7,338,019	\$ 331,233	\$ 70,311	\$ 7,739,564
Western Pennsylvania	347	\$ 10,305,657	\$ 188,511	\$ 48,240	\$ 10,542,408
Rhode Island	82	\$ 2,089,902	\$ 144,073	\$ 60,679	\$ 2,294,653
South Carolina	429	\$ 8,384,652	\$ 441,800	\$ 106,657	\$ 8,933,108
South Dakota	268	\$ 7,239,533	\$ 550,850	\$ 29,154	\$ 7,819,537
Eastern Tennessee	612	\$ 12,552,423	\$ 1,029,107	\$ 104,581	\$ 13,686,112
Middle Tennessee	272	\$ 4,943,708	\$ 413,514	\$ 369,452	\$ 5,726,674
Western Tennessee	263	\$ 7,544,332	\$ 305,105	\$ 59,607	\$ 7,909,044
Eastern Texas	795	\$ 16,634,419	\$ 1,173,372	\$ 219,463	\$ 18,027,254
Northern Texas	923	\$ 11,047,281	\$ 666,912	\$ 172,546	\$ 11,886,738
Southern Texas	6,311	\$ 143,122,797	\$ 7,614,164	\$ 1,584,429	\$ 152,321,390
Western Texas	4,677	\$ 105,140,171	\$ 7,265,070	\$ 1,051,233	\$ 113,456,473
Utah	330	\$ 7,894,706	\$ 347,780	\$ 233,830	\$ 8,476,316
Vermont	121	\$ 4,119,573	\$ 156,050	\$ 207,902	\$ 4,483,525
Eastern Virginia	393	\$ 11,013,395	\$ 899,385	\$ 33,942	\$ 11,946,722
Western Virginia	193	\$ 4,143,657	\$ 406,472	\$ 175,336	\$ 4,725,465
Eastern Washington	232	\$ 6,758,203	\$ 283,801	\$ 14,364	\$ 7,056,369
Western Washington	289	\$ 113,772	\$ 209,478	\$ 40,976	\$ 364,226
Northern West Virginia	109	\$ 2,634,506	\$ 102,258	\$ 27,691	\$ 2,764,456
Southern West Virginia	117	\$ 2,625,725	\$ 246,140	\$ 125,740	\$ 2,997,605
Eastern Wisconsin	185	\$ 4,975,980	\$ 204,275	\$ 206,295	\$ 5,386,550
Western Wisconsin	56	\$ 1,441,891	\$ 42,588	\$ 1,602	\$ 1,486,081
Wyoming	94	\$ 1,482,553	\$ 214,778	\$ 232,258	\$ 1,929,590
Guam	47	\$ 1,307,400	\$ 3,185	\$ 171,860	\$ 1,482,445

**Appendix II: United States Marshals Service
Districts Average Daily Population and Costs
by Major Cost Category, Fiscal Year 2015**

District	ADP	Cost Categories			Total ^a
		Housing	Medical	Transportation	
Northern Mariana Islands	-	\$ -	\$ 6,628	\$ -	\$ 6,628
Puerto Rico	1,411	\$ 9,075,737	\$ 54,773	\$ 95,072	\$ 9,225,582
U.S. Virgin Islands	44	\$ 187,016	\$ -	\$ 8,102	\$ 195,118
Justice Prisoner and Alien Transportation System ^c	698	\$ 19,912,909	\$ -	\$ 29,727,000 ^d	\$ 49,639,909
USMS Headquarters ^e	N/A	\$ -	\$ 30,474,258	\$ 866,654	\$ 31,340,913
Total for all districts and divisions	51,670	\$ 1,202,240,462	\$ 114,977,694	\$ 53,413,054	\$ 1,370,631,210

Legend: N/A = Not applicable.

Source: GAO analysis of USMS cost and detention population information | GAO-16-472.

Notes: All district costs are costs attributed to the district for housing, medical, and transportation operations, regardless of whether the districts were responsible for the bill. For instance, USMS headquarters is responsible for paying private prison facility receipts. However, we attributed costs based on districts' usage of those facilities. Similarly, USMS headquarters pays for JPATS through a reimbursable agreement. However, we attributed all ground transportation costs to the districts as identified by USMS.

^aThe calculated totals for housing, medical, and transportation costs may not always equal the total cost because of rounding to the nearest dollar.

^bThe District of Columbia is one USMS district; however, it is managed by two U.S. Marshals. One Marshal manages the U.S. district court, and one manages the U.S. Superior court. The totals here are from prisoners associated with both U.S. Marshals.

^cThe Justice Prisoner and Alien Transportation System (JPATS) is a division within USMS responsible for prisoner air transportation and all transportation of more than 50 miles outside a prisoner's original district. As a part of its duties, JPATS assumes custody of prisoners during transportation. ADP and housing costs associated with JPATS represent the prisoners under the responsibility of JPATS and the associated cost for housing those prisoners while in travel status.

^dJPATS air operations costs for moving prisoners could not be broken down by district, thus all air operations have been associated with JPATS for the purposes of this table.

^eIn fiscal year 2015, USMS headquarters assumed some medical and ground transportation costs that could not be broken out by district operations. In addition to these totals, USMS Headquarters spent about \$24 million in detention program expenditures such as headquarters personnel salaries and information technology maintenance, among other things, that do not appear in this table.

Appendix III: Trends in United States Marshals Service Prisoner Costs

From fiscal years 2010 through 2015, the United States Marshals Service (USMS) expended at least \$1.40 billion annually on prisoner housing, medical care, and transportation.¹ The information that follows describes trends in these cost areas from fiscal years 2010 through 2015.

Housing Costs

To house federal prisoners, USMS paid for bed space through intergovernmental agreements (IGA) with state and locally owned prisoner facilities or through direct contracts with private facilities.² Trends in facility usage and costs show that while the majority of USMS prisoners are housed in IGA facilities each year, the agency has used fewer IGA facilities as the overall average daily population (ADP) has fallen, and the percentage of ADP held in IGA facilities has dropped slightly over the 6-year timeframe. As a result, the nominal cost for using IGA facilities has decreased by over \$80 million from fiscal year 2010 to 2015. See table 7.

Table 7: United States Marshals Service (USMS) Use of State and Local Law Enforcement Prisoner Facilities and Costs, Fiscal Years 2010 – 2015

Fiscal Year	Number of prison facilities used	Facilities with fewer than 5 ADP	ADP in state and local facilities	Percent of total annual ADP	Cost ^a
2010	1,068	517	37,873	64	\$882,305,558
2011	1,048	495	39,038	64	\$938,069,312
2012	1,013	474	37,138	62	\$912,046,784
2013	1,022	468	36,248	61	\$903,808,825

¹The costs associated with these totals are currently appropriated through the Federal Prisoner Detention (FPD) appropriation. However, prior to fiscal year 2013, The Office of the Federal Detention Trustee (OFDT) was the primary office responsible for managing USMS prison costs, and received its own appropriation. Beginning in fiscal year 2013, the OFDT was subsumed into the USMS Prisoner Operations Division, and the responsibility of payments for USMS prisoner costs were assumed by the FPD. For the purposes of this report, we refer to OFDT operations occurring within the timeframe of this scope as USMS operations.

²In addition to direct-contract private facilities, USMS uses private facilities that are managed through state and local governments. Costs and trends associated for these facilities are calculated with other IGA facilities and not with the direct-contract private facilities. Further, USMS uses federal facilities managed by the U.S. Federal Bureau of Prisons. USMS does not pay for using these facilities and therefore are not considered when determining housing costs.

Appendix III: Trends in United States Marshals Service Prisoner Costs

Fiscal Year	Number of prison facilities used	Facilities with fewer than 5 ADP	ADP in state and local facilities	Percent of total annual ADP	Cost ^a
2014	971	440	32,956	60	\$825,930,819
2015	957	434	31,454	61	\$797,887,339

Legend: ADP = Average daily detention population.

Source: GAO analysis of USMS per diem and detention population information | GAO-16-472.

^aCosts are calculated using USMS-provided detention populations for each year times facility per diem costs. Due to rounding and possible adjustments made to facility costs, the calculated costs and ADP may not match USMS-reported numbers.

USMS’s costs of using private facilities from fiscal years 2010 through 2015 generally has followed the trend of increasing and decreasing with ADP. USMS officials stated that once the agency has developed contract terms with guaranteed minimum bed spaces and costs, the agency has an incentive to ensure prisoner populations in private facilities do not fall below the guaranteed daily bed space. Otherwise, USMS would be paying for bed space it has not filled. As a result, while ADP has dropped in private facilities, the percentage of annual ADP in private facilities has slightly increased. Further, nominal costs have increased by about \$50 million from fiscal year 2010 to 2015. See table 8.

Table 8: United States Marshals Service (USMS) Use of Private Prisoner Facilities and Costs, Fiscal Years 2010 – 2015

Fiscal Year	Number of private facilities used	ADP in private facilities	Percent of total annual ADP	Cost ^a
2010	13	10,798	18	\$353,153,010
2011	14	11,673	19	\$402,049,766
2012	14	11,683	19	\$422,982,481
2013	15	10,995	19	\$402,837,987
2014	15	11,160	20	\$414,347,956
2015	15	10,246	20	\$404,353,123

Legend: ADP = Annual average daily detention population.

Source: GAO analysis of USMS per diem and detention population information | GAO-16-472.

^aCosts are calculated using USMS-provided daily detention populations for each day during the time frames in conjunction with the contract terms such as guaranteed minimum bed spaces and per diem rates for additional bed spaces. Due to rounding and possible adjustments made to facility costs and ADP, the calculated costs and ADP may not match USMS-reported numbers.

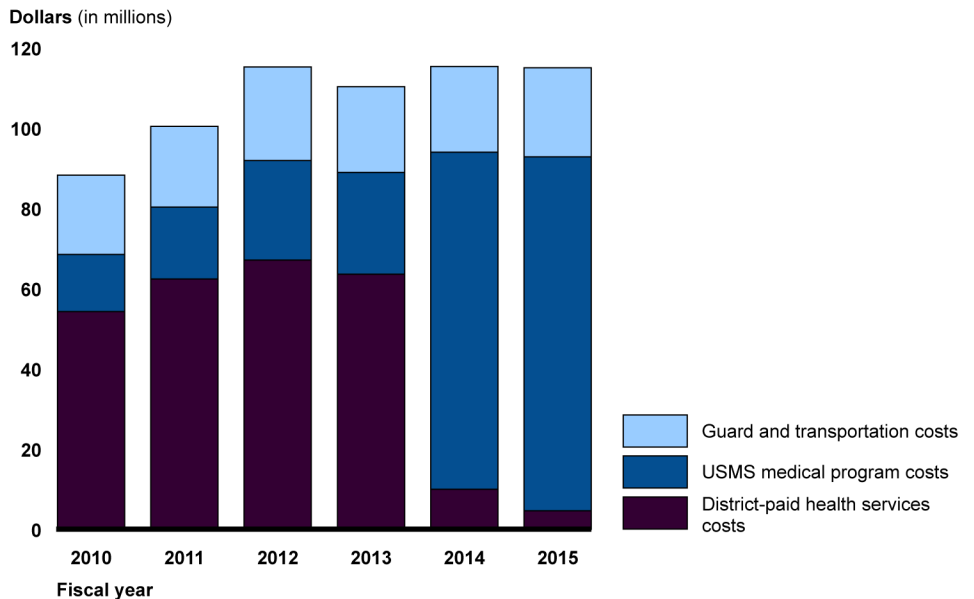
Medical Costs

USMS medical costs generally comprise the second largest cost driver for USMS prisoner costs, although medical costs were less than 10 percent of total prisoner costs for each fiscal year from 2010 through 2015. According to USMS officials, USMS has historically managed medical care through the districts, though USMS began a nationally managed program to better control costs beginning in fiscal year 2013. USMS medical costs generally fall into three categories: (1) health care services, such as payments to health care providers, and for supplies and equipment; (2) USMS medical program costs including system-wide costs such as USMS-employed practitioner review of medical records and nationally-managed contracts; and (3) transportation and guard services for medical care requiring outside services.³ However, beginning in fiscal year 2013, USMS's Prisoner Operations Division (POD) initiated a nationally managed care contract to pay for districts' health services. By fiscal year 2014, USMS was paying for a substantial portion of the districts' health care services through the nationwide contract. As a result, costs shifted from districts paying for individual health services to POD paying for most medical costs through a nationally managed contract as a medical program expenditure.⁴ However, medical guard and transportation costs are still paid by the districts and not through a nationally managed program. As illustrated in figure 9, while total medical costs have grown from about \$88 million to about \$115 million, costs for individual district-managed health services have decreased and transportation and guard service costs have remained relatively the same, increasing slightly from almost \$20 million to about \$22 million over the 6-year time period.

³In some instances, transportation and outside care were incorporated into the per diem costs of the IGA or contract for the facility where the prisoner was detained. Because of the nature of the costs being part of the housing agreement or contract, built-in medical costs cannot be segregated from housing costs. As a result, a portion of reported housing costs cover medical transportation and guard services and medical care.

⁴According to USMS data, headquarters components paid a smaller share for some health services from fiscal years 2010 through 2013, but the majority of health services costs were through individual districts.

Figure 9: United States Marshals Service (USMS) Medical Costs by Cost Category, Fiscal Years 2010 – 2015



Source: GAO analysis of USMS cost information. | GAO-16-472

Transportation Costs

Transportation costs include all support costs related to moving prisoners between prison facilities or for court appearances and other court ordered movements. Such costs include the cost for moving prisoners as well as the labor costs associated with guarding and securing prisoners during movement if a guard is not provided by district officials.⁵ Transportation support costs generally comprise about 5 percent or less of total USMS prisoner costs. Transportation support costs fall into two broad categories: (1) in-district support for movements occurring within or otherwise managed by district U.S. Marshals and (2) support provided by the USMS Justice Prisoner and Alien Transportation System (JPATS) for prisoner movements of more than 50 miles outside the originating district. JPATS is a separate division of USMS that conducts major prisoner movements for both USMS prisoners and for BOP inmates. JPATS can move prisoners through both ground and air services and owns and

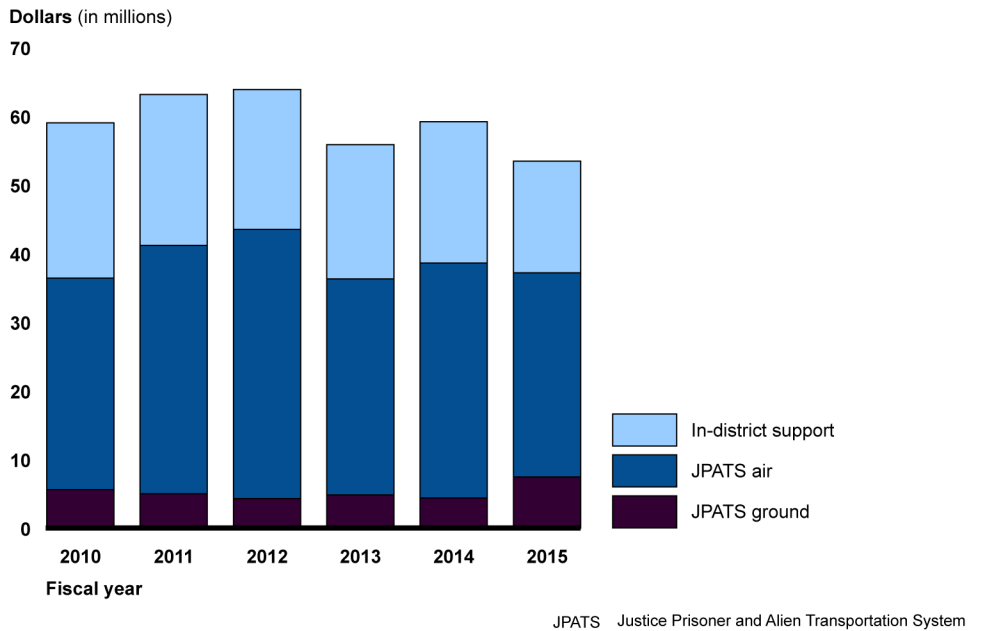
⁵Costs associated with prisoner movements for medical procedures or care are considered medical costs and not transportation costs.

leases a number of aircraft for its prisoner movements. District U.S. Marshals are responsible for managing and paying for in-district transportation support, which generally constitute prison officers from the facilities in which prisoners are housed.⁶ For JPATS support, POD has a reimbursable agreement in place with JPATS to reimburse the division for its transportation and labor costs.⁷ As illustrated in figure 10, the majority of transportation costs are costs associated with JPATS air travel each year. Specifically, air travel costs comprised between 52 and 61 percent of total transportation support costs, with in-district support comprising the second largest category, between 30 and 38 percent of annual transportation costs.

⁶In some cases, prisoner movements may be included in the housing agreement or contract. In those cases, there would be no additional cost beyond the housing per diem cost for the prisoner. All transportation costs included in this category are for movements or terms not included in the per diem or contractual housing terms of the prison facilities.

⁷While JPATS is a division of USMS, it is financed through a revolving fund and bills USMS and BOP for their respective prisoner movements. For the purposes of this report, we focus only on JPATS support of USMS prisoners.

Figure 10: United States Marshals Service (USMS) Transportation Costs by Category, Fiscal Years 2010 – 2015



Source: GAO analysis of USMS cost information. | GAO-16-472

Prisoner Guard Support Costs

As discussed above, USMS uses the assistance of state and local officers and contracted private guards to supplement deputy U.S. Marshals to, for example, facilitate prisoner movements within a district and to provide guard services for medical procedures. U.S. Marshals contract with IGA facilities or private facilities to move prisoners with the facility-provided guards. In addition, districts may employ sworn officers on an individual basis to conduct these activities. These officers are referred to as district security officers. Further, JPATS employs state and local officers and contract guards to augment its force when conducting ground movements. Guard costs are captured as part of the medical cost guard and transportation costs in figure 9, and the in-district and JPATS support costs in figure 10. However, given that guard costs are reported separately for medical and transportation costs above, table 9 provides a breakout of guard costs by district for each of the three major types of guard forces, as well as total guard costs, for fiscal year 2015.

**Appendix III: Trends in United States Marshals
Service Prisoner Costs**

Table 9: United States Marshals Service (USMS) Costs for Prison Guard Support by District, Fiscal Year 2015

District Name	Guards from Contracted Private Facilities	Guards from State and Local Prison Facilities	District Security Officers	Total District Guard Costs^a
Middle Alabama	\$ -	\$ 129,498	\$ 2,624	\$ 132,122
Northern Alabama	\$ 9,442	\$ 115,523	\$ 4,212	\$ 129,177
Southern Alabama	\$ -	\$ 67,311	\$ -	\$ 67,311
Alaska	\$ -	\$ 1,235	\$ 2,081	\$ 3,316
Arizona	\$ 1,755,799	\$ 30,588	\$ 2	\$ 1,786,389
Eastern Arkansas	\$ 33,276	\$ 21,679	\$ 2,749	\$ 57,703
Western Arkansas	\$ -	\$ 84,462	\$ 16,265	\$ 100,727
Central California	\$ 3,187,572	\$ 442,768	\$ (59)	\$ 3,630,281
Eastern California	\$ -	\$ 357,368	\$ -	\$ 357,368
Northern California	\$ -	\$ -	\$ 9,580	\$ 9,580
Southern California	\$ 3,200,197	\$ 111,898	\$ 1,914	\$ 3,314,009
Colorado	\$ 32,092	\$ 192,192	\$ 18,390	\$ 242,673
Connecticut	\$ -	\$ 267,092	\$ -	\$ 267,092
Delaware	\$37,790	\$ 8,197	\$ -	\$ 45,987
District Court of the District of Columbia	\$ -	\$ 294,046	\$ -	\$ 294,046
Superior Court of the District of Columbia	\$ -	\$632,296	\$ -	\$ 632,296
Middle Florida	\$ -	\$ 637,999	\$ 17,567	\$ 655,566
Northern Florida	\$ -	\$ 78,032	\$ 20,423	\$ 98,455
Southern Florida	\$ 351,502	\$ 153,420	\$ -	\$ 504,922
Middle Georgia	\$ 4,035	\$ 4,435	\$ 7,853	\$ 16,323
Northern Georgia	\$ 1,032,631	\$ 35,824	\$ 12,319	\$ 1,080,774
Southern Georgia	\$ -	\$ 351,515	\$ 836	\$ 352,351
Hawaii	\$ -	\$ -	\$ 86,608	\$ 86,608
Idaho	\$ -	\$ 71,739	\$ 9,072	\$ 80,811
Central Illinois	\$ -	\$ 421,721	\$ 215	\$ 421,937
Northern Illinois	\$ 922,012	\$ 622,623	\$ -	\$ 1,544,635
Southern Illinois	\$ 8,569	\$ 355,865	\$ -	\$ 364,434
Northern Indiana	\$ 34,000	\$ 83,831	\$ 2,892	\$ 120,723
Southern Indiana	\$ 1,750	\$ 29,072	\$ 720	\$ 31,542
Northern Iowa	\$ -	\$ 109,852	\$ 11,130	\$ 120,982
Southern Iowa	\$ -	\$ 14,571	\$ 928	\$ 15,499
Kansas	\$ 1,346,033	\$ 85,527	\$ 188	\$ 1,431,747
Eastern Kentucky	\$ -	\$ 450,590	\$ -	\$ 450,590

**Appendix III: Trends in United States Marshals
Service Prisoner Costs**

District Name	Guards from Contracted Private Facilities	Guards from State and Local Prison Facilities	District Security Officers	Total District Guard Costs^a
Western Kentucky	\$ 40,577	\$ 116,348	\$ -	\$ 156,925
Eastern Louisiana	\$ 24,734	\$ 50,979	\$ 240	\$ 75,953
Middle Louisiana	\$ -	\$ 35,422	\$ -	\$ 35,422
Western Louisiana	\$ -	\$ 68,503	\$ 405	\$ 68,908
Maine	\$ -	\$ 118,840	\$ 264	\$ 119,104
Maryland	\$ -	\$ 226,929	\$ -	\$ 226,929
Massachusetts	\$ -	\$ 791,018	\$ -	\$ 791,018
Eastern Michigan	\$ -	\$ 827,756	\$ 57,280	\$ 885,036
Western Michigan	\$ -	\$ 177,765	\$ 19,856	\$ 197,621
Minnesota	\$ -	\$ 283,622	\$ 19,436	\$ 303,058
Northern Mississippi	\$ -	\$ 67,557	\$ 3,744	\$ 71,301
Southern Mississippi	\$ 7,807	\$ 138,141	\$ 1,030	\$ 146,978
Eastern Missouri	\$ 32,138	\$ 452,054	\$ 6,608	\$ 490,800
Western Missouri	\$ -	\$ 233,170	\$ 5,870	\$ 239,040
Montana	\$ -	\$ 37,953	\$ 14,390	\$ 52,343
Nebraska	\$ 155,009	\$ 66,731	\$ 5,265	\$ 227,005
Nevada	\$ 3,828,849	\$ 47	\$ 61,717	\$ 3,890,612
New Hampshire	\$ -	\$ 159,502	\$ 6,840	\$ 166,342
New Jersey	\$ 39,304	\$ 241,684	\$ -	\$ 280,989
New Mexico	\$ -	\$ 1,253,286	\$ 3,281	\$ 1,256,567
Eastern New York	\$ 708,642	\$ -	\$ 2,240	\$ 710,882
Northern New York	\$ -	\$ 326,771	\$ -	\$ 326,771
Southern New York	\$ 1,595,236	\$ -	\$ 6,448	\$ 1,601,684
Western New York	\$ -	\$ 733,846	\$ 74,309	\$ 808,155
Eastern North Carolina	\$ 3,456	\$ 62,983	\$ 7,345	\$ 73,784
Middle North Carolina	\$ 28,637	\$ 215,224	\$ 500	\$ 244,361
Western North Carolina	\$ -	\$ 246,437	\$ 96.00	\$ 246,533
North Dakota	\$ -	\$ 268,115	\$ 24,558	\$ 292,673
Northern Ohio	\$ 65,556	\$ 118,216	\$ 5,638	\$ 189,410
Southern Ohio	\$ -	\$ 77,082	\$ 56,329	\$ 133,411
Eastern Oklahoma	\$ -	\$ 32,170	\$ 6,328	\$ 38,498
Northern Oklahoma	\$ 6,300	\$ 3,828	\$ -	\$ 10,128
Western Oklahoma	\$ -	\$ 567,379	\$ 200	\$ 567,579
Oregon	\$ -	\$ 114,573	\$ 21,651	\$ 136,224
Eastern Pennsylvania	\$ 298,862	\$ 12,681	\$ 42	\$ 311,586
Middle Pennsylvania	\$ -	\$ 89,706	\$ 17,707	\$ 107,413

**Appendix III: Trends in United States Marshals
Service Prisoner Costs**

District Name	Guards from Contracted Private Facilities	Guards from State and Local Prison Facilities	District Security Officers	Total District Guard Costs^a
Western Pennsylvania	\$ 81,385	\$ 45,020	\$ 2,788	\$ 129,193
Rhode Island	\$ -	\$ 48,154	\$ 1,313	\$ 49,467
South Carolina	\$ -	\$ 145,084	\$ 5,527	\$ 150,610
South Dakota	\$ 2,514	\$ 31,930	\$ 19,822	\$ 54,266
Eastern Tennessee	\$ -	\$ 214,351	\$ -	\$ 214,351
Middle Tennessee	\$ 53,886	\$ 391,827	\$ -	\$ 445,713
Western Tennessee	\$ 166,012	\$ 47,941	\$ -	\$ 213,953
Eastern Texas	\$ 23,483	\$ 305,528	\$ (1)	\$ 329,010
Northern Texas	\$ -	\$ 321,966	\$ 840	\$ 322,806
Southern Texas	\$ 1,441,332	\$ 2,598,313	\$ 4,851	\$ 4,044,496
Western Texas	\$ 91,084	\$ 2,226,715	\$ -	\$ 2,317,799
Utah	\$ -	\$ 237,344	\$ 9,703	\$ 247,048
Vermont	\$ 219,000	\$ 16,241	\$ (2)	\$ 235,239
Eastern Virginia	\$ 134,651	\$ 17,076	\$ 12,081	\$ 163,808
Western Virginia	\$ -	\$ 259,235	\$ 2,221	\$ 261,457
Eastern Washington	\$ 57,775	\$ 583	\$ 41,091	\$ 99,449
Western Washington	\$ 112,462	\$ 13,031	\$ 958	\$ 126,451
Northern West Virginia	\$ 17,231	\$ -	\$ 4,372	\$ 21,603
Southern West Virginia	\$ -	\$ 154,524	\$ 27,691	\$ 182,216
Eastern Wisconsin	\$ -	\$ 269,205	\$ -	\$ 269,205
Western Wisconsin	\$ -	\$ 6,782	\$ 495	\$ 7,277
Wyoming	\$ -	\$ 240,850	\$ 6,236	\$ 247,086
Guam	\$ 20,662	\$ -	\$ 4,998	\$ 25,660
Northern Mariana Islands	\$ -	\$ -	\$ -	\$ -
Puerto Rico	\$ -	\$ 350	\$ 116,195	\$ 116,545
U.S. Virgin Islands	\$ -	\$ -	\$ 7,526	\$ 7,526
Grand Total	\$ 21,213,287	\$22,071,135	\$ 926,829	\$ 44,211,250

Source: GAO analysis of USMS district and Justice Prisoner and Alien Transportation System financial information | GAO-16-472.

^aGuard costs may not add to total costs because of rounding.

Appendix IV: GAO Contact and Staff Acknowledgments

GAO Contact

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Staff Acknowledgments

In addition to the contact named above, Jill Verret (Assistant Director), Pedro Almoguera, Willie Commons, III, Tonnye' Conner-White, Dominick Dale, Kathleen Donovan, Jamarla Edwards, Eric Hauswirth, Scott Hiromoto, Jeremy Manion, Amanda Miller, John Mingus, Caroline Neidhold, Wade Tanner, and Michael Tropauer made key contributions to this report.

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