



Report to the Chairman, Subcommittee
on Regulatory Affairs and Federal
Management, Committee on Homeland
Security and Governmental Affairs,
U.S. Senate

July 2018

PAPERWORK REDUCTION ACT

Agencies Could Better Leverage Review Processes and Public Outreach to Improve Burden Estimates

GAO Highlights

Highlights of [GAO-18-381](#), a report to Chairman, Subcommittee on Regulatory Affairs and Federal Management, Committee on Homeland Security and Governmental Affairs, United States Senate

Why GAO Did This Study

Federal agencies collect a wide variety of information to ensure the public is kept safe from harm, receives benefits to which they are entitled, and fulfill their missions. Such collections can also impose significant burdens on the public. The goal of the PRA is to minimize the burden of these collections and maximize their utility. To help accomplish this, the PRA requires agencies to estimate the burden, and consult with the public on these estimates.

This report examines (1) how agencies estimate burden hours and costs of their collections, and any limitations of agencies' approaches; and (2) the extent to which agencies consult with the public on estimated burden. To address these objectives, GAO selected four agencies with the largest burden hour estimates, reviewed the 50 ICRs with the largest burden hour estimates at each agency, with a focus on the 2 largest ICRs at each as case studies, and interviewed agency officials and OMB staff.

What GAO Recommends

Congress should consider more explicitly requiring agencies to consult with the public beyond the *Federal Register* notices. GAO is also making 11 recommendations: 1 to OMB on ensuring consistent application of the requirement for estimating respondent time costs; 4 on reexamining processes for reviewing ICRs to OMB, USDA, HHS, and DOT; 2 on improving public notices to IRS and DOT; and 4 on better leveraging existing public consultation to USDA, HHS, DOT, and IRS. USDA, HHS, DOT, and IRS agreed with the recommendations. OMB staff did not agree or disagree.

View [GAO-18-381](#). For more information, contact Kris Nguyen, (202) 512-2660, NguyenTT@gao.gov

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Agencies Could Better Leverage Review Processes and Public Outreach to Improve Burden Estimates

What GAO Found

Agencies GAO reviewed—the Departments of Agriculture (USDA), Health and Human Services (HHS), and Transportation (DOT), and the Internal Revenue Service (IRS)—generally used existing data, such as historical data, to estimate the time, or “burden hours,” it takes for the public to complete an information collection request (ICR). IRS reported gathering original data on public burden through surveys of taxpayers to help estimate the burden for its two largest ICRs. When data were unavailable for one or more elements of the burden calculation (e.g., average time per response), agencies relied on professional judgment, informed in some instances by internal consultation with issue area experts.

GAO found two limitations with the agencies' current approaches for estimating burden. First, 76 of 200 ICRs that GAO reviewed, including the 2 largest ICRs at IRS and DOT, did not translate burden hours into dollars, or estimated “respondent time costs.” Although the Office of Management and Budget (OMB) requires agencies to include these costs, it reviewed and approved all 76 ICRs. ICRs that included respondent time costs did not consistently include fringe benefits, such as insurance contributions, in part because of a lack of clear guidance from OMB. Inconsistencies in estimating respondent time costs could lead to inconsistent implementation of new requirements under Executive Order 13771 that agencies offset the incremental costs of new regulations with reductions in regulatory burden, including paperwork burden, elsewhere.

Second, while all agencies and OMB reported having independent review processes in place, as required by the Paperwork Reduction Act (PRA), GAO found instances where 3 of the 4 selected agencies—USDA, HHS, and DOT—did not detect math errors through these review processes or inconsistencies among estimates provided on *Reginfo.gov*, and in the more detailed ICR supporting statements. For example, GAO found that one ICR underestimated burden by as much as \$270 million, and another overestimated burden time by more than 12 million hours. Agencies acknowledged they followed their review processes but not detect the errors and inconsistencies. OMB also did not detect the errors and inconsistencies in its review of the ICRs. Until agencies ensure that their review processes detect errors or inconsistencies, the public may have less confidence in agencies' ability to effectively manage and minimize burden.

While the agencies solicited public comments through the *Federal Register*, as required by the PRA, IRS and DOT did not always provide the level of information in the notices (e.g., the frequency of the collection) needed to allow the public to evaluate the burden estimates. Also, agencies did not always consult with the public beyond these notices, as required under the PRA. Of the 200 ICRs GAO reviewed, 113 contained information in their supporting statements indicating public consultation beyond the *Federal Register* notices. Only 6 of these 113 indicated that public outreach was related to the burden hour estimates. OMB could help ensure that agencies consistently obtain public input by directing agencies to consult with the public beyond the *Federal Register* notices on each ICR, as required in the PRA. However, OMB continues to believe that additional consulting should occur only for ICRs where important information may be missed by the public notice and comment period. Congressional action to clarify the PRA requirement may be needed.

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Abbreviations

CIO	chief information officer
CMS	Centers for Medicare & Medicaid Services
DOT	Department of Transportation
FMCSA	Federal Motor Carrier Safety Administration
HIPPA	Health Insurance Portability and Accountability Act of 1996
HOS	Hours of Service
HHS	Department of Health and Human Services
ICR	information collection request
IRS	Internal Revenue Service
NPRM	notice of proposed rulemaking
OCIO	Office of the Chief Information Officer
OCR	Office for Civil Rights
OIRA	Office of Information and Regulatory Affairs
OMB	Office of Management and Budget
PRA	Paperwork Reduction Act of 1995
RISC	Regulatory Information Service Center
ROCIS	RISC and OIRA Consolidated Information System
SNAP	Supplemental Nutrition Assistance Program
USDA	U.S. Department of Agriculture

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July 11, 2018

The Honorable James Lankford
Chairman
Subcommittee on Regulatory Affairs and Federal Management
Committee on Homeland Security and Governmental Affairs
United States Senate

Dear Mr. Chairman:

Federal agencies collect a wide variety of information to ensure that the public is kept safe from harm, that qualified recipients receive benefits to which they are entitled, and that agencies otherwise fulfill their respective missions. For example, the Internal Revenue Service (IRS) collects information from individuals and businesses to help taxpayers meet their tax responsibilities and help IRS enforce the law with integrity and fairness. Overall, based on government-wide estimates, the public spent about 9.8 billion hours responding to federal information collections in fiscal year 2015.¹

The primary goal of the Paperwork Reduction Act (PRA) is to minimize the burden of these collections on the public and maximize their utility.² To accomplish this, the Act requires agencies to (1) justify, or describe the necessity, of the information collected; (2) provide estimates of the burden they will impose (i.e., the time and costs required to comply with the collection); and (3) publish notices in the *Federal Register* and otherwise consult with the public to obtain input.³ Reliable, publicly informed burden estimates are essential to assist federal agencies to minimize the burden and maximize the utility of their information

¹See OMB Office of Information and Regulatory Affairs, *Information Collection Budget of the United States Government* (2016).

²The Paperwork Reduction Act was originally enacted into law in 1980 (Pub. L. 96-511, Dec. 11, 1980). It was reauthorized in 1986 (Pub. L. 99-591, Oct. 30, 1986) and was reauthorized a second time in 1995 (Pub. L. 104-13, May 22, 1995) 44 U.S.C. § 3501 et seq.

³44 U.S.C. § 3506-3507. The *Federal Register* is a daily legal publication for the federal government that contains agency regulations, proposed rules and public notices, executive orders, proclamations, and other presidential documents, and is published by the National Archives and Records Administration in partnership with the Government Printing Office.

collections, and to effectively measure agencies' progress toward burden reduction goals.

Executive Order 13771 required executive agencies to identify at least two existing regulations to be repealed whenever they publicly propose or otherwise promulgate a new regulation, unless prohibited by law.⁴ The Executive Order also required that for fiscal year 2017, the total cost of all new regulations, including the savings for regulations that have been repealed, must be zero or less, unless otherwise required by law or consistent with advice provided in writing by the Director of the Office of Management and Budget (OMB). According to OMB guidance implementing the Executive Order, meaningful burden reduction through the repeal or streamlining of mandatory paperwork requirements qualifies as savings that can be used to offset new regulations.⁵

You asked us to review the methodologies agencies used to estimate burden and the steps agencies take to obtain input on their information requests. This report examines (1) how agencies estimate both the burden hours and costs of their information collections, and any limitations of their approaches; and (2) the extent to which agencies consult with and receive comments from the public on the collections' estimated burden.

To address both of these objectives, we selected four agencies as case studies based on OMB data of federal information collection requests (ICR) available on Reginfo.gov as of April 7, 2017.⁶ We selected IRS, which is responsible for the majority of the federal government's burden hours, and the three departments with the next highest percentages of the federal government's total information collection burden hours: the

⁴Exec. Order. No. 13771, *Reducing Regulation and Controlling Regulatory Costs*, 82 Fed. Reg. 9339 (Feb. 3, 2017). For 2018 and beyond, the Executive Order directs the Director of OMB to identify an incremental cost allowance for each agency on all new and repealed regulations for that fiscal year.

⁵OMB, Office of Information and Regulatory Affairs, *Interim Guidance Implementing Section 2 of the Executive Order of January 30, 2017, Titled "Reducing Regulation and Controlling Regulatory Costs,"* OMB Memorandum (Feb. 2, 2017).

⁶Reginfo.gov is a U.S. government website produced by OMB and the General Services Administration that provides information about regulations under development to enable the public to participate effectively in the regulatory process. It includes data about information collections that have been submitted to OMB for review or that have been previously approved, such as total burden hours and costs related to the collection.

Departments of Health and Human Services (HHS), Agriculture (USDA), and Transportation (DOT).⁷ Together, the four selected agencies represent more than 85 percent of the total estimated burden hours across the federal government.⁸

For each of these four agencies, we selected the 50 largest information collections based on total burden hours (for a total of 200 information collections) to obtain information about estimated burden hours and resource costs, and the agencies' efforts to consult with the public.

To examine how agencies prepare burden estimates, we selected the two largest information collection requests from the 50 ICRs with the largest burden hour estimates at each of the four agencies as case studies. For these ICRs, we reviewed the data used to develop burden estimate, checked the math used to calculate the burden estimate, and interviewed agency officials about the review process for approving the ICR (see table 1 for list of case study ICRs).

Table 1: The Two Information Collection Requests with the Largest Reported Burden Hour Estimates for Each Selected Agency

Agency	Information Collection
Internal Revenue Service	U.S. Business Income Tax Return
	U.S. Individual Income Tax Return
Department of Health and Human Services	Standards for Privacy of Individually Identifiable Health Information and Supporting Regulations
	Prescription Drug Product Labeling; Medication Guide Requirements
Department of Agriculture	Supplemental Nutrition Assistance Program (SNAP) Forms: Applications, Periodic Reporting, Notices
	Mandatory Country of Origin Labeling of Covered Commodities
Department of Transportation	Hours of Service (HOS) of Drivers Regulations
	Inspection, Repair, and Maintenance

Source: GAO analysis of Reginfo.gov data. | GAO-18-381

⁷The IRS is a bureau within the Department of the Treasury. Throughout this report, IRS and selected departments are referred to collectively as "agencies."

⁸IRS accounted for roughly 70 percent of the federal government's estimated burden hours; HHS for roughly 12 percent, and USDA and DOT for 2 percent each.

These eight case study ICRs represent the majority of information collection burden at each agency, and roughly 59 percent of the federal government's total burden hours.

We reviewed documents related to the eight case study ICRs, including the supporting statements that accompanied each ICR.⁹ We also reviewed *Federal Register* notices issued by the agencies to solicit comments from the public on these ICRs. Additionally, we reviewed agency and OMB requirements under the PRA as well as OMB guidance issued to assist agencies in developing and reviewing their information collections. We interviewed officials at the four selected agencies about the methodologies for estimating burden. We also interviewed agency officials and OMB staff about the processes for reviewing ICRs more generally. Appendix I provides additional information about our objectives, scope, and methodology.

To assess the reliability of data on ICR burden estimates in *Reginfo.gov*, we compared them with the data found in the supporting statements. We interviewed agency officials and OMB staff about discrepancies between these two data sources. We reviewed documentation on the *Reginfo.gov* website and the underlying system that agencies use to track information collection requests.¹⁰ We found that the data were sufficiently reliable for the purpose of selecting case study agencies and ICRs.

We conducted this performance audit from January 2017 to July 2018 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.

⁹The supporting statement includes a description of the necessity of the information collection, how burden time and cost were estimated, public consultation efforts, and other information.

¹⁰This system is the Regulatory Information Service Center/Office of Information and Regulatory Affairs Consolidated Information System (ROCIS). Agency information entered into ROCIS is available to the public on *Reginfo.gov*.

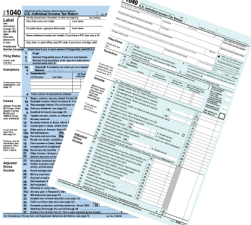


Background

According to OMB's regulation implementing the PRA, "information" is broadly defined as any statement or estimate of fact or opinion, regardless of form or format, whether in numerical, graphic, or narrative form, and whether oral or maintained on paper, electronic, or other media.¹¹ Federal agencies collect this information in various formats, such as forms and applications, recordkeeping information maintained by entities, and third-party disclosures (see figure 1). Agencies collect this information to ensure that the public is kept safe from harm, that qualified recipients receive benefits to which they are entitled, and that agencies otherwise fulfill their respective missions.

For example, DOT requires commercial motor vehicle drivers to record information about the hours drivers spend operating their vehicles with the goal of improving operational safety and reducing crashes, injuries, and fatalities involving trucks or buses. USDA oversees SNAP, which provides food assistance to low-income individuals and families, and state agencies that administer the program must collect information from applicants in order to determine eligibility. HHS collects compliance information from entities and businesses to ensure that they are appropriately safeguarding individuals' health information. While such information collection activities are important for the fulfillment of agency missions, they have the potential to impose significant burdens on individuals, businesses, and other entities.

¹¹5 C.F.R. § 1320.3(h).

Figure 1: Types of Information Included under the Paperwork Reduction Act

Types of information collected from or maintained by the public	Example
Information sent by the public to federal agencies	
Tax forms that allow the Internal Revenue Service to determine the amount of tax dollars owed by individuals and businesses to the federal government	
Public recordkeeping requirements	
Records retained by meat and vegetable producers, handlers, and retailers identifying the country of origin for each product	
Public disclosures ^a	
Distribution of medication guides from manufacturers that inform patients about the safe and effective use of prescription drugs	

Source: GAO analysis. | GAO-18-381

Note: According to Office of Management and Budget (OMB), members of the public include individuals, businesses, and state and local governments. According to the OMB regulation, “information” is broadly defined as any statement or estimate of fact or opinion, regardless of form or format, whether in numerical, graphic, or narrative form, and whether oral or maintained on paper, electronic or other media.

^aAccording to OMB regulations, information collections obtain, solicit, or require disclosure from an entity (e.g., businesses) to an agency, third parties, or the public. In the case of the Prescription Drug Product Labeling Medication Guide Requirements ICR, the information disclosed by prescription drug manufacturers informs patients about the safe and effective use of prescription drugs and other biological products.

The PRA created the Office of Information and Regulatory Affairs (OIRA) within OMB to review and approve individual ICRs and oversee how agencies implement the PRA. OIRA provides agencies with instructions for preparing the supporting statements required for each ICR submitted for review.¹² OIRA also provides agencies with guidance documents on specific information collection requirements, including how to conduct pre-testing on new or complex information collections, and how PRA applies to the use of social media.¹³

Estimating Information Collection Burden

An integral part of an agency's ICR submission is the estimated burden on the public associated with the collection—in terms of both time (i.e., burden hours) and costs (i.e., dollars spent). Under the PRA and OMB regulations, agencies are required to develop a specific, objectively supported estimate of the burden associated with each collection. OMB directs agencies to estimate burden hours and costs to respondents for each information collection as part of the ICR justification in the supporting statement. According to OMB staff, estimated costs to respondent should include the wage rate and any applicable employee fringe benefits, such as paid leave, insurance, and retirement contributions. The formulas shown in figure 2 illustrate the calculations generally used by agencies to determine burden hours and costs associated with the collections.

¹²OMB guidance for preparing supporting statements is incorporated in the *ROCIS HOW TO Guide for Agency Users of the Information Collection Request (ICR) Module* (Apr. 5, 2017).

¹³OMB, OIRA, *Testing and Simplifying Federal Forms* (Aug. 9, 2012) and OMB, OIRA, *Social Media, Web-Based Interactive Technologies, and the Paperwork Reduction Act* (Apr. 7, 2010). For example, *Testing and Simplifying Federal Forms* directs agencies to pre-test information collections to the extent feasible and appropriate, especially for complex or lengthy forms, in part to obtain the best available information about the likely burdens on members of the public. Such pre-testing can be done through focus groups or in-person observations of users' experience, among other ways.

Figure 2: Standard Formulas and Elements for Estimating Total Annual Costs

1 Formula for Calculating Burden Hours^a

$$\left(\text{Number of respondents} \times \text{Frequency of response} \times \text{Average burden time per response} \right) = \text{Total annual burden hours}$$

2 Formula for Calculating Respondent Time Costs^b

$$\left(\text{Respondent wage rate} \times \text{Total annual burden hours} \right) = \text{Total annual respondent time costs}$$

3 Formula for Calculating Respondent Resource Costs^c

$$\left(\text{Total capital \& start-up costs} + \text{Total operation, maintenance, \& purchase of services costs} \right) = \text{Total annual respondent resource costs}$$

4 Formula for Calculating Total Annual Costs of Information Collection

$$\left(\text{Annualized costs to the federal government}^d + \text{Total annual respondent time costs} + \text{Total annual respondent resource costs} \right) = \text{Total annual costs resulting from information collection}$$

Source: GAO analysis of selected agencies' information collection request supporting statements and Office of Management and Budget guidance. | GAO-18-381

^aA single information collection request may contain multiple burden hour estimate formulas depending, for example, on whether there are different forms or different types of respondents. The total annual burden hour estimate is the sum of all of individual burden hour estimate formulas. If the information request is for the maximum 3-year period, then the annual burden estimate is the average over that 3-year period.

^bThe Office of Management and Budget directs agencies to provide estimates of annualized cost to respondents by identifying and applying appropriate wage rate categories to burden hour estimates based on the type of respondent. Some agencies also include fringe benefits, such as paid leave or retirement contributions, in this calculation for certain collections that are completed by respondents on behalf of their employers. This information is reported by agencies in the supporting statement.

^cResource costs may include the costs of purchasing and maintaining equipment or the storage of records resulting from the information collection.

^dCosts to the federal government may include the quantification of hours, operational expenses (such as equipment, overhead, printing, and support staff), and any other expense that would not have been incurred by the federal government without the collection of information. This information is reported by agencies in the supporting statement.

ICRs are subject to multiple levels of review to ensure that they comply with the requirements of the PRA. Programs or components within an agency (e.g., bureaus) often perform an initial review. In addition, PRA requires that agencies have an independent review process, whereby agency staff who are independent of program responsibilities review the ICRs.¹⁴ During this review, staff evaluate the need for the information collection and the burden estimate, including whether the information collection minimizes burden on the public, among other things. Before an information collection is submitted by an agency to OMB for final review and approval, the independent reviewer must certify that the collection meets the standards that are set forth in the PRA. These standards include ensuring that the collection contains sufficient information to allow respondents to evaluate the estimated burden.

Once an ICR has been submitted to OMB, OMB will then review it for compliance with procedural requirements of the PRA and OMB's PRA regulations. OMB can approve an ICR without changes or request changes or additional information from the agency. OMB can approve a collection for up to 3 years at one time. If the agency wants to continue to collect the information after the approval period, it must submit another ICR to OMB for approval and provide the public with an opportunity to comment on the continuation of the collection.

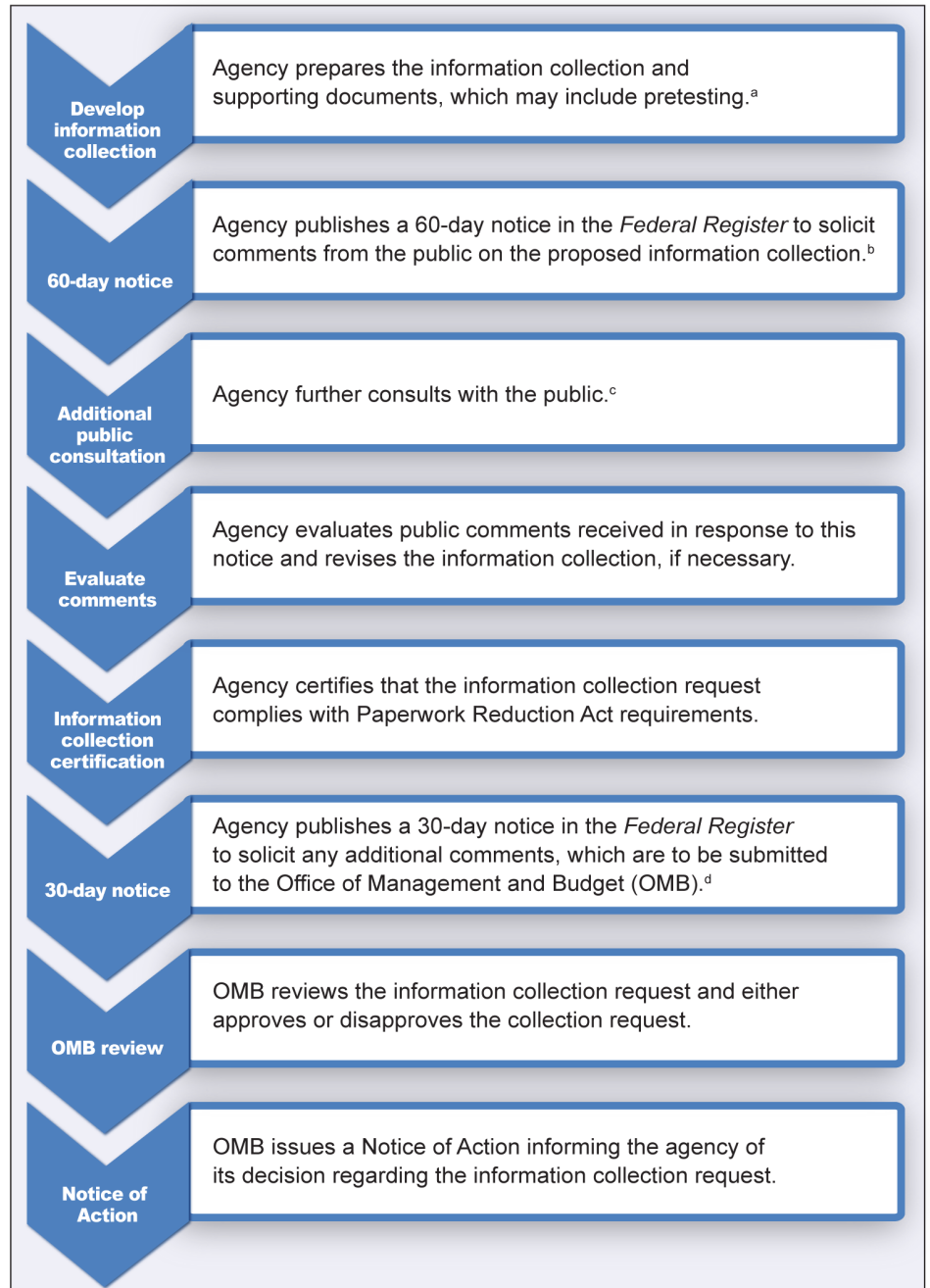
Public Comment and Consultation

The PRA requires agencies to solicit public input on their ICRs as a means of validating their burden estimates. Agencies can engage the public in a variety of ways such as through a notice of proposed rulemaking (NPRM), a PRA 60-day notice published in the *Federal Register*, or other agency-specific mechanisms. Figure 3 shows the process that agencies generally use to engage the public, which involves a PRA 60-day notice published in the *Federal Register*. In some circumstances, an NPRM in the *Federal Register* can be used to solicit

¹⁴The Clinger-Cohen Act established the position of agency Chief Information Officer (CIO) by amending the PRA and specified responsibilities for CIOs, including the responsibilities associated with reviewing information collection requests. This responsibility can be delegated by the CIO to others in the agency. We previously reported that Congress may want to consider whether the existing statutory requirements related to CIO responsibilities, which include responsibilities under the PRA, reflect the most effective assignment of information and technology management responsibilities. For more information, see [GAO-04-823](#), *Federal Chief Information Officers: Responsibilities, Reporting Relationships, Tenure, and Challenges* (Washington, D.C.: July 21, 2004).

input on an information collection in lieu of the 60-day notice where an information collection is part of larger rulemaking.

Figure 3: Federal Agencies' Process for Obtaining Input from the Public on New Information Collection Requests and Renewals



Source: GAO review of the Paperwork Reduction Act and OMB guidance. | GAO-18-381

Note: This process may vary if the information collection request is associated with a rulemaking or an agency requests an emergency extension of the collection's expiration date. For example, a notice of proposed rulemaking can be used to solicit input on an information collection in lieu of the 60-day notice in some circumstances where the information collection is part of a larger rulemaking.

^aAgencies may pretest a new or particularly complex information collection through focus groups or in-person observations of users' experience.

^bThe *Federal Register* notice must include a specific request that the public (1) evaluate whether the proposed collection of information is necessary; (2) evaluate the accuracy of the agency's estimate of the burden that the collection would impose on respondents; (3) comment on how to enhance the quality, utility, and clarity of the information to be collected; and (4) comment on how to minimize the burden of the collection of information.

^cIn addition to *Federal Register* notices, the Paperwork Reduction Act requires agencies to otherwise consult with interested or affected parties about the proposed collection. For example, agencies may conduct public meetings or webinars to obtain the public's input on the information collection.

^dThis second notice informs the public about how to submit comments to OMB. OMB may act on the agency's request only after the closing of the 30-day comment period.

Selected Agencies Used Data and Professional Judgment to Estimate Burden, but Limitations Include Inconsistent Cost Estimates and Insufficient Review

IRS Used Original Data to Estimate Burden, While Other Agencies Used Existing Data and Professional Judgment

When estimating burden hours, USDA, HHS, DOT, and IRS used data and professional judgment to develop their estimates. The PRA requires that agencies develop an objectively supported burden hour estimate, but neither the act, nor OMB regulations, prescribe how agencies should develop these estimates. Among our four agencies, IRS was the only one to report gathering original data on public burden through surveys of individual taxpayers and businesses to help inform the estimates for its two largest ICRs. Each year, IRS surveys a representative sample of taxpayers who submitted completed tax returns, according to IRS

officials. The surveys collect information on the actual time and cost that taxpayers invest in paperwork-related activities.¹⁵

For the U.S. Individual and Business Tax Return ICRs—the federal government’s two largest information collections—IRS used its Taxpayer Burden Model to combine original survey results with existing taxpayer data to estimate taxpayer burden in terms of both time and out-of-pocket costs. The survey results also help IRS forecast its burden hour estimates each year, taking into account changes in law, regulations, and technology.

For the remaining six case study ICRs that we reviewed, USDA, HHS, and DOT used already existing data and information to estimate at least one burden hour element (i.e., number of respondents, frequency of responses, or average burden time per response), such as in the following examples:

- **Historical data.** To estimate the number of respondents for the SNAP ICR, USDA’s Food and Nutrition Service used historical program data on the number of applicants in previous years.¹⁶
- **Other internal agency data.** To estimate the number of respondents, such as drivers and motor carriers, for the Hours of Service of Drivers Regulations ICR, DOT’s Federal Motor Carrier Safety Administration (FMCSA) used data from the *2014 Pocket Guide to Large Truck and Bus Statistics*, according to agency officials.¹⁷ This publication compiles data from the Federal Highway Administration, the National Highway Traffic Safety Administration, and FMCSA’s Motor Carrier Management Information System, including data on the number of commercial motor vehicle drivers operating in the United States.

¹⁵The Individual Taxpayer Burden Survey asks individual respondents to account for their own time and money spent on tax preparation, using tax software, and with third-party preparers. The Business Taxpayer Burden Survey asks business respondents to report time spent preparing tax returns by internal employees and the costs related to paying external service providers.

¹⁶*SNAP Forms: Applications, Periodic Reporting, Notices* ICR, OMB Control Number 0584-0064.

¹⁷*Hours of Service (HOS) of Drivers Regulations* ICR, OMB Control Number 2126-0001. Department of Transportation, Federal Motor Carrier Safety Administration, *Pocket Guide to Large Truck and Bus Statistics* (October 2014).

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- **Third-party data.** To estimate the frequency of response for some of the third-party disclosures included in its Prescription Drug Labeling ICR, HHS's Food and Drug Administration used data from a survey conducted by the National Association of Boards of Pharmacy, according to agency officials.¹⁸ The data included the number of drugs on the market and the percentage of drugs requiring medication guides. These data helped Food and Drug Administration staff estimate how often the pharmaceutical industry might need to comply with the information collection.
 - **Research studies.** To help estimate the burden of applying for SNAP benefits, USDA's Food and Nutrition Service relied, in part, on a program research study. Specifically, a 2004 *Food Stamp Program Access Study* estimated that applicants spend, on average, 2.2 hours travelling for face-to-face interviews during the application process.¹⁹ Food and Nutrition Service staff incorporated this information in its burden hour estimates to determine the average burden time per response for the SNAP ICR.

In cases where data did not exist to inform burden hour estimates, such as for average burden time per response, the selected agencies relied on their professional judgment to develop estimates, informed in some instances by internal consultation or public input. For example, HHS's Office for Civil Rights (OCR) did not have data for the average burden time per response for some Health Insurance Portability and Accountability Act (HIPAA) Privacy, Security, and Breach Notification Rules information collection activities.²⁰ The information collection addresses HIPAA requirements related to the use, disclosure, and safeguarding of individually identifiable health information. According to HHS officials, some of the reporting or recordkeeping activities required by HIPAA may be conducted by security experts. To help estimate the average burden time for these particular activities, OCR officials stated that they consulted with internal HHS security experts to determine the

¹⁸*Prescription Drug Product Labeling Medication Guide Requirements* ICR, OMB Control Number 0910-0393. The National Association of Boards of Pharmacy is an independent international association that helps its member boards and jurisdictions protect the public health through its pharmacist license transfer and competence assessment programs.

¹⁹Abt Associates Inc., *Food Stamp Program Access Study: Final Report*, E-FAN-03-013-3, a report conducted under the direction of the U.S. Department of Agriculture, Economic Research Service, November 2004.

²⁰*Standards for Privacy of Individually Identifiable Health Information and Supporting Regulations at 45 CFR Parts 160 and 164* ICR, OMB Control Number 0945-0003.

time it might take a security expert to complete the applicable information collection activities.

When available, public input helped some agencies refine their burden hour estimates. For example, as part of its Prescription Drug Labeling information collection, HHS's Food and Drug Administration had originally estimated that it would take approximately 5 seconds for a pharmacist to provide a patient with a medication guide. During the 2001 renewal of the ICR, however, the agency received a comment from a distributor stating that such disclosure could take additional time, especially if the pharmacist did not already receive the medication guides and had to print them on-site, according to agency officials. After receiving this comment, agency officials considered that some distributions of medication guides to patients may take longer than others, and revised its previous estimate from 5 seconds to 3 minutes.

Agencies Did Not Always Estimate Time Costs nor Estimate Time Costs Consistently

In some cases, the four agencies did not estimate respondent time costs as a monetized dollar amount in their supporting statement, as required by OMB.²¹ Of the 200 ICRs reviewed (including the 8 largest ICRs), 76 ICRs did not include respondent time cost estimates.

Specifically, of the 50 ICRs with the largest burden hours at each agency, we found agencies did not include total annual respondent time costs for

- IRS—all 50, including its 2 largest ICRs;
- DOT—19, including its 2 largest ICRs;
- HHS—5, including its second-largest ICR; and
- USDA—2 ICRs.

OMB requires agencies to include estimated respondent time costs in the ICR supporting statements. Supporting statements provide the public with detail information about the burden estimates and underlying methodology used to calculate them, among other things. However, OMB reviewed and approved all 76 ICRs we identified that did not include these estimates.

²¹OMB guidance for preparing supporting statements is incorporated in the *ROCIS HOW TO Guide for Agency Users of the Information Collection Request (ICR) Module* (April 5, 2017).

Agencies provided a variety of reasons for not including these estimates in the supporting documents. For example:

- According to IRS officials the model they used to generate burden estimates for all but their two largest information collection requests is unable to calculate respondent time costs.²² They told us that the model they used to generate burden estimates for their two largest collections—called the Taxpayer Burden Model— does calculate respondent time cost, but the IRS did not include this information in the supporting statement.²³ According to IRS officials, OMB is aware of the old model’s limitation and told IRS its resources should be devoted to transitioning these collections to its Taxpayer Burden Model. IRS officials said that the agency plans, but has not developed a timeline, to use the Taxpayer Burden Model on future ICRs and to phase in use of the new model over a number of years, giving higher priority to tax forms that affect the most taxpayers.
- DOT officials stated that some respondent time costs were not included in ICR supporting statements because, based on their professional judgment, the information collection activities are incidental to routine business operations and therefore should not be included in respondent time cost estimates. While OMB’s guidance states that agencies should not include burden hour estimates for customary and usual business practices, the guidance also instructs agencies to estimate respondent time costs for any estimated burden hours included in the supporting statement. That is, any estimated burden hours should have a corresponding time cost for carrying out the information collection activities. DOT’s inclusion of burden hours in the supporting statement in these cases indicates that the information collection activities are not incidental to routine business operations, and that respondent time costs should have been provided based on OMB’s guidance.
- An HHS official told us that, in general, while costs are not ignored, they are also not considered high-impact information.

²²IRS officials stated that the Arthur D. Little Model is used to estimate burden for all of IRS’s ICRs except for the U.S. Business and Individual Tax Return ICRs, which use the Taxpayer Burden Model. The Arthur D. Little Model is unable to compute annualized cost estimates and does not account for the use of third-party preparers and electronic tax filings.

²³According to IRS officials, at OMB’s request, IRS included respondent time costs in the supporting statement in an updated version of the Individual Tax Return ICR that was outside the scope of our review.

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- USDA officials said that it did not include respondent time costs in the supporting statement in part because an ICR had been merged with another information collection, but stated the agency would include these costs in the ICR renewal's supporting statement.

Unless OMB takes action to ensure that agencies consistently follow its guidelines to include respondent time costs, agencies will likely continue to not meet the requirement and omit this information. The PRA requires that OMB establish and oversee standards and guidelines by which agencies are to estimate the burden to comply with a proposed collection of information. As part of its guidelines, OMB directs agencies to provide certain standard information in its supporting statements, including estimated respondent time costs. According to OMB staff, OMB reviews these supporting statements as part of its ICR review process and has the option of requesting changes from the agency prior to approving the ICR. However, OMB staff said that the process is decentralized with individual OMB desk officers responsible for managing their own review of ICRs. OMB reviewed and approved all 76 ICRs we identified that did not include these estimates. OMB officials told us that they will review the findings in this report to determine what response is needed. Monetized respondent time cost estimates will be particularly important if agencies can use reductions in paperwork to offset new regulations under Executive Order 13771.

For ICRs with monetized respondent time costs, agencies were inconsistent in whether they included fringe benefits, such as paid leave, insurance, and retirement contributions. OMB's instructions for submitting ICRs direct agencies to provide respondent time costs, but the instructions do not specify how to calculate such costs. Of the 119 ICRs we identified where employees might complete an information collection activity on behalf an employer, 35 applied fringe benefits to their respondent time cost estimates and 84 did not, as shown in table 2.²⁴

²⁴This analysis is based on the assumption that respondents completing an information collection on behalf of their employer would receive such benefits.

Table 2: Agency Inclusion of Respondent Time Cost Estimates and Fringe Benefits in Information Collection Request (ICR) Supporting Statements

Agency	Internal Revenue Service	U.S. Department of Agriculture	Department of Health and Human Services	Department of Transportation	Total
Number of ICRs where respondents are employees	Not applicable	45	46	28	119
Number of ICRs that included employee fringe benefit costs	Not applicable	2	27	6	35
Number of ICRs that did not include employee fringe benefit costs	Not applicable	43	19	22	84

Source: GAO analysis of ICR supporting statements. | GAO-18-381

^aBased on the assumption that respondents completing an information collection on behalf of their employer would receive fringe benefits, such as paid leave, insurance, and retirement contributions. These ICRs had respondent time cost estimates larger than \$0.00 in the supporting statement, or listed hourly wage rates or fringe benefit rates in the supporting statement.

Table 3 shows that including fringe benefits in respondent time cost estimates can have a significant effect on the total estimated respondent time costs for an information collection. Of the two ICRs with the largest burden hour estimates at USDA, the Mandatory Country of Origin Labeling of Covered Commodities ICR includes fringe benefits, while the SNAP ICR does not.²⁵ The SNAP ICR’s respondent time cost for state employees would have been \$118 million higher if it had applied the same fringe benefit estimate (33 percent of the wage rate) as the Mandatory Country of Origin Labeling ICR. While different types of respondents (e.g., state employees, farmers, or doctors) may not receive the same percentage of wages as fringe benefits, the exclusion of such benefits leads to an underestimate of respondent time costs.

²⁵Mandatory Country of Origin Labeling of Covered Commodities ICR, OMB Control Number 0581-0250.

Table 3: Illustrative Example of Estimated Time Costs for U.S. Department of Agriculture (USDA) SNAP Information Collection Request Applying Fringe Benefits to Respondent Time Cost Calculations

Assumption	Estimated time costs (in millions of dollars)
A. USDA's time cost estimate in supporting statement (no fringe benefits applied to costs)	\$356
B. Recalculated time cost estimate with fringe benefits applied (33 percent of wages applied as fringe benefits) ^a	\$474
Additional costs based on inclusion of fringe benefits (Difference between A and B)	\$118

Source: GAO analysis of *Supplemental Nutrition Assistance Program (SNAP) Forms: Applications, Periodic Reporting, Notices* information collection request supporting documents, Office of Management and Budget Control Number 0584-0064. | GAO-18-381

Note: Calculations in this table apply only to state agency and local office employees. Application of fringe benefits is based on the assumption that respondents completing an information collection on behalf of their employer would receive fringe benefits, such as paid leave, insurance, and retirement contributions.

^aRate for estimated benefits based on rates applied in the USDA *Mandatory Country of Origin Labeling of Covered Commodities* information collection request, Office of Management and Budget Control Number 0581-0250.

OMB has not provided agencies with any formal, final guidance for calculating respondent time costs or applying fringe benefits. The PRA requires the Director of OMB to develop standards and guidelines for information collections.²⁶ Additionally, *Standards for Internal Control in the Federal Government* states that management should externally communicate the necessary quality information to external parties to achieve the entity's objectives.²⁷ OMB provided non-binding draft guidance on reviewing agency information collections in 1999 that states that any wage rates used to estimate respondent time costs should be "fully-loaded" to reflect the full cost of labor, including employee fringe benefits, such as paid leave, insurance, and retirement contributions. OMB staff told us that OMB continues to believe that using "fully-loaded" wage rates is important. Without formal, final guidance clearly communicating how agencies should apply fringe benefits to respondent time cost estimates, agencies may continue to calculate costs inconsistently.

²⁶44 U.S.C. § 3504(a)(1)(A).

²⁷GAO, *Standards for Internal Control in the Federal Government*, [GAO-14-704G](#) (Washington, D.C.: September 2014).

Agencies' inconsistent application of fringe benefits could contribute to agencies underestimating the burden costs. Such underestimation could contribute to inconsistent implementation of Executive Order 13771. As previously stated, OMB guidance implementing the Executive Order states that agencies may offset the incremental costs of new regulations through the repeal or streamlining of mandatory information collection burdens. HHS officials said that they have considered potential information collection burden reductions as part of their efforts to comply with the order. While USDA and IRS officials said that the agencies were aware of the order, they did not yet have specific plans to reduce information collection burden for the purposes of the order. Without clear guidance about how to consistently estimate respondent time costs, Congress and the administration cannot effectively compare information collection cost savings for the public.

Agencies' Independent Review Processes Did Not Detect Errors in Burden and Cost Estimates or Other Discrepancies

While our selected agencies reported having multiple levels of independent review processes in place as part of the overall process for preparing ICR burden estimates, we found instances where USDA, HHS, and DOT did not detect math errors or inconsistencies.²⁸ We found multiple calculation errors in the supporting statements at three of the four selected agencies—USDA, HHS, and DOT—that over- or underestimated burden hours and costs to varying degrees, sometimes by millions of hours or hundreds of millions of dollars. We also found inconsistencies among estimates in Reginfo.gov and supporting statements. Reginfo.gov provides summary information to the public on information collections, including information on the estimated time and cost burdens. Supporting statements provide the public with more detailed information on the underlying methodology used to estimate burden, among other things.

The PRA requires that agencies establish a process independent of program responsibility to review each ICR before submission to OMB for approval, including a specific, objectively supported estimate of the

²⁸We reviewed the calculations and underlying assumptions of the eight case study ICRs to detect errors and inconsistencies. In addition, we compared the information in Reginfo.gov to information in the supporting statements for the top 50 ICRs with the largest burden hour estimates at select agencies and asked officials to explain the cause of any discrepancies.

burden.²⁹ Agency officials reported that reviewers assessed the reasonableness of burden estimates by reviewing calculations, comparing current estimates to previously approved estimates, or reading the accompanying narrative in the supporting statement, which contains the assumptions used in calculating burden hours and costs. However, the agencies we reviewed did not adequately follow their own review processes, resulting in estimates that misrepresented the burden hours and costs of information collection activities, as described in the following examples.

Department of Agriculture: We found math errors in the supporting statement of USDA's second largest ICR based on estimated burden hours. Specifically, we found that USDA's Agricultural Marketing Service did not follow its stated assumptions in calculating burden hours and respondent time costs for the Mandatory Country of Origin Labeling ICR, resulting in an overestimation of hours and an underestimation of costs. By using the incorrect number of respondents when calculating burden hours, the Agricultural Marketing Service overestimated the Mandatory Country of Origin Labeling ICR's total burden by 171,444 hours.³⁰

In addition, the agency did not consistently apply its stated assumptions (e.g., about the average burden time per response) in the development of respondent time cost estimates, resulting in underestimated costs presented to the public, as shown in table 4. For instance, the ICR contained two different maintenance recordkeeping costs: one described in the narrative and another in the summary tables in the supporting statement. Both underestimated recordkeeping costs.³¹ Our review found that, had the agency's stated assumptions been consistently applied, the actual cost estimate would have been approximately \$463.2 million, or \$104.5 million higher than the largest maintenance recordkeeping cost estimate in the supporting statement. According to Agricultural Marketing Service officials, external pressure and accelerated timelines resulted in a

²⁹One of the purposes of the PRA is to have federal agencies become more responsible and publicly accountable for implementing the information collection review process. As part of this, PRA requires agencies to review each ICR before it is submitted to OMB to ensure that it includes a specific, objectively supported estimate of burden, among other things.

³⁰*Mandatory Country of Origin Labeling of Covered Commodities* ICR, OMB Control Number 0581-0250.

³¹Both the supporting statement narrative and summary tables underestimated maintenance recordkeeping costs using the correct number of respondents.

less effective review of the ICR. Agency officials acknowledged that they did not follow review processes or adequately review the supporting statement. An official said that the agency will ensure that estimates for this ICR are corrected in the future.

Table 4: U.S. Department of Agriculture Underestimation of Maintenance Recordkeeping Costs for Mandatory Country of Origin Labeling Information Collection Request (ICR)

Maintenance recordkeeping costs	Estimated time costs (in millions of dollars)
Costs correctly calculated using ICR's stated assumptions	\$463.2
Costs incorrectly reported in ICR summary table in the supporting statement	\$358.7
Costs incorrectly reported in ICR narrative in the supporting statement	\$192.9

Source: GAO analysis of Mandatory Country of Origin Labeling of Covered Commodities ICR supporting statement. Office of Management and Budget Control Number 0581-0250. | GAO-18-381

Department of Health and Human Services: We found both math errors in the supporting statements and inconsistencies between the supporting statements and Reginfo.gov for some of HHS's 50 largest IRCs based on estimated burden hours. Specifically, HHS did not detect calculation errors in the supporting statements in 6 of 50 ICRs (none of which were the top two case study ICRs for HHS) that we reviewed, resulting in incorrect burden hour or cost estimates. For example, in a Centers for Medicare & Medicaid Services (CMS) ICR, we found that the agency correctly stated its assumptions in the supporting statement but, due to a math error that was not detected during the review process, incorrectly calculated the respondent time cost in the second year of the collection based on these assumptions.³² Because it did not detect this error, HHS underestimated respondent time costs by approximately \$14.4 million or about 40 percent of the published total respondent time costs in the second year for that ICR, as shown in table 5.

³²Registration, Attestation, Dispute Resolution and Correction, Assumptions Document and Data Retention Requirements for Open Payments ICR, OMB Control Number 0938-1237.

Table 5: Department of Health and Human Services Miscalculation of Respondent Time Costs for Second Year of Information Collection

	Estimated time costs
Respondent time costs reported in information collection request supporting statement	\$36,022,601
Respondent time costs if correctly calculated	\$50,408,132
Miscalculation of respondent time costs	\$14,385,531

Source: GAO analysis of *Registration, Attestation, Dispute & Resolution, Assumptions Document and Data Retention Requirements for Open Payments* information collection request supporting statement, Office of Management and Budget Control Number 0938-1237. | GAO-18-381

In another ICR, published in July 2013, CMS overestimated the public’s burden by approximately 12.8 million hours.³³ Agency officials attributed the discrepancy to two significant math errors. Officials said that these math errors were resolved and the burden hours recalculated in a subsequent renewal of the information collection in 2017. According to HHS officials, ICRs go through multiple levels of review before HHS approves the ICR. Program offices conduct an initial review of ICRs before passing them on to the Office of the Chief Information Officer (OCIO), which then conducts a final review of ICRs before final submission to OMB, including a basic check of the math used in calculating burden hours.

Additionally, in 19 of the 50 HHS ICRs we reviewed, including HHS’s largest ICR and the two CMS examples above, we identified discrepancies in reported burden hours between the supporting statements and Reginfo.gov (see table 6). For the public to evaluate the methodology used to develop the final burden estimate posted on Reginfo.gov, the two sources need to be consistent. Reasons for such discrepancies, according to HHS officials, included data entry errors, estimate changes made in supporting statements that were not reflected on Reginfo.gov, and calculation errors. We also found 14 instances where HHS did not include an ICR supporting statement on Reginfo.gov. Based on our findings, HHS examined the discrepancies in table 6, and in June 2018 reported that all of the issues that we identified had been corrected. CMS said that in general most of the issues identified can be attributed to human error due in part to staff shortages and tight ICR submission timelines. CMS said that it takes the errors very seriously and will

³³*Essential Health Benefits in Alternative Benefit Plans, Eligibility Notices, Fair Hearing and Appeal Processes, and Premiums and Cost Sharing; Exchanges: Eligibility and Enrollment ICR*, OMB Control Number 0938-1207.

continue to work to refine its internal review processes to improve the quality of its ICR submissions.

HHS officials attributed some the discrepancies between the burden estimates found in the supporting statements and the estimates found on Reginfo.gov to instances when OMB works directly with program offices within the department on revisions to a burden estimate without involving OCIO. For example, according to HHS officials, in one instance shown in table 6, the supporting statement reported an initial estimate of 30,708 burden hours. Later, the estimate was revised based on input that OMB provided directly to the program office and was reported on Reginfo.gov as 12,845,827 burden hours. OCIO was not aware that the change had been made. Officials from HHS OCIO said the office is working to improve coordination and serve more as an intermediary between OMB and HHS components.

Table 6: Department of Health and Human Services Burden Hour Discrepancies between Information Collection Request Supporting Statements and Reginfo.gov

Information collection request	Burden hours reported in supporting statement	Burden hours reported on Reginfo.gov	Difference (in hours)
1. Essential Health Benefits in Alternative Benefit Plans, Eligibility Notices, Fair Hearing and Appeal Processes, and Premiums and Cost Sharing; Exchanges: Eligibility and Enrollment	30,708	12,845,827	12,815,119
2. Clinical Laboratory Improvement Amendments (CLIA) and Supporting Regulations	15,613,299	11,363,280	4,250,019
3. Medicare and Medicaid Programs; Electronic Health Record Incentive Program	8,210,030	4,792,112	3,417,918
4. Registration, Attestation, Dispute Resolution and Correction, Assumptions Document and Data Retention Requirements for Open Payments	1,609,774	3,099,297	1,489,523
5. Medicare Prescription Drug Benefit Program	8,581,027	7,588,143	992,884
6. Standards Related to Reinsurance, Risk Corridors, and Risk Adjustment	19,085,086	19,650,586	565,500
7. Requirements for Human Blood and Blood Components Intended for Transfusion or for Further Manufacturing Use – Final Rule	7,283,556	7,141,333	142,223
8. Hospice Conditions of Participation (CMS-10277)	3,300,735	3,242,280	58,455
9. Medicare Advantage Program Requirements Referenced in 42 CFR Part 422	8,607,374	8,561,701	45,673
10. (CMS-10621) Merit-Based Incentive Payment System	10,903,147	10,947,453	44,306
11. Medical Device Labeling Regulations	10,678,247	10,690,449	12,202

Information collection request	Burden hours reported in supporting statement	Burden hours reported on Reginfo.gov	Difference (in hours)
12. Standards for Privacy of Individually Identifiable Health Information and Supporting Regulations at 45 CFR Parts 160 and 164	921,813,702	921,822,708	9,006
13. Inpatient Psychiatric Facility Quality Reporting Program (CMS-10432)	4,665,522	4,657,944	7,578
14. Electronic Health Record Incentive Program-Stage 3 (CMS-10552)	4,225,674	4,230,155	4,481
15. Postmarketing Adverse Drug Experience Reporting	6,727,512	6,724,780	2,732
16. FDA Approval to Market a New Drug	3,420,638	3,421,306	668
17. Transparency Reports and Reporting of Physician Ownership or Investment Interests (CMS-10419)	3,925,098	3,925,518	420
18. Eligibility Determination for Donors of Human Cells, Tissues, and Cellular and Tissue-Based Products (HCT/Ps)	3,938,592	3,938,614	22
19. Adverse Experience Reporting for Licensed Biological Product; and General Records	4,293,361	4,293,381	20

Source: GAO analysis of information collection request supporting statements and Reginfo.gov data. | GAO-18-381

Department of Transportation: We found, and DOT officials acknowledged, a calculation error in the supporting statement for the Inspection, Repair, and Maintenance ICR, DOT’s second largest ICR based on estimated burden hours.³⁴ In the ICR’s supporting statement, DOT calculated its total annual burden hours by using an average burden time per response of 170 seconds for one information collection activity. However, DOT did not include 30 seconds for one of the inspection tasks that was stated in the calculation’s assumptions found in the supporting statement. Officials said that this error may have been an inadvertent miscalculation and identified 200 seconds as the accurate average burden time per response. As a result, DOT underestimated the ICR’s total annual burden by approximately 450,000 hours, nearly 4 percent of the reported total annual burden hours for the ICR (see table 7).

As part of its review process, DOT uses a checklist for reviewing ICRs, which includes checking the math for burden hours and costs in supporting statements. An official acknowledged that, while DOT follows its review process, the agency missed this calculation error at multiple steps. The official said that the information collection had been active for a long period of time and that not detecting the error was not material in

³⁴ *Inspection, Repair and Maintenance ICR*, OMB Control Number 2126-0003.

terms of PRA compliance. However, this example illustrates that a small error of 30 seconds per response can have a large impact on the overall burden hour and cost estimate. The DOT official said that it will correct the error in a revised ICR.

Table 7: Department of Transportation Underestimate of Respondent Time Costs

	Estimated burden hours
Estimated burden hours reported in information collection request supporting statement using average burden time of 170 seconds per response	2,564,615
Corrected estimated burden hours using average burden time of 200 seconds per response	3,017,194
Underestimate of burden hours	452,579

Source: GAO analysis of Inspection, Repair and Maintenance information collection request supporting statement, Office of Management and Budget Control Number 2126-0003. | GAO-18-381

In the examples above, both OMB and agencies reviewed and approved the ICRs—including some of the largest ICRs at each of the agencies—but did not detect or address the math errors in the supporting statements, inconsistencies between published estimates in supporting statements and Reginfo.gov, or missing supporting statements during the review process, allowing incorrect burden hour and cost estimates to be publicly released. The PRA requires OMB to provide directions and oversee the review and approval of collections of information and the reduction of the information collection burden.³⁵ OMB reviews the ICRs to ensure they are consistent with applicable laws and policies related to information quality. According to OMB officials, OMB desk officers check the burden calculations for consistency and reasonableness. The desk officers also check that the estimates are properly and consistently calculated. This includes reviewing the burden calculations to ensure that they are mathematically accurate. When we asked OMB officials about the ICRs cited in this report where we detected mathematical errors, they told us that they will review these ICRs to determine what response is needed.

Until agencies ensure that their review processes adequately detect errors and inconsistencies, the agencies cannot ensure that their burden estimates are reliable, may result in less confidence in agencies' ability to

³⁵44 U.S.C. § 3504(a).

accurately compute and report burden and as such, less confidence in agencies' ability to effectively manage and minimize the burden they impose on the public. According to the *Standards for Internal Control in the Federal Government*, management should periodically review policies, procedures, and related control activities for continued relevance and effectiveness in achieving the entity's objectives.³⁶ Therefore, if agencies' review processes do not detect errors or inconsistencies in supporting documents, then the public may have inaccurate or incomplete information on the burden imposed by an information collection. Additionally, without reliable burden estimates and complete information, Congress and the administration cannot ensure that agencies' efforts to reduce burden to comply with Executive Order 13771 are effective.

Agencies We Reviewed Conducted Varying Levels of Public Consultation and Received Little Input on Burden Estimates

³⁶ [GAO-14-704G](#).

Agencies Conducted Public Outreach, but Public Notices Received Few Comments and Did Not Always Contain Needed Information to Evaluate Burden Estimates

Agencies met the PRA requirement to post *Federal Register* notices and solicit public comments for all 200 information collections that we reviewed. They generally received few, if any, comments from the public in response.³⁷ We found that 161 ICRs solicited comments through 60-day notices. Table 8 shows that while 35 of the 161 ICRs received comments (including 3 of the top 8 case study ICRs), only 10 received comments that were related to the burden estimates (including only one case study ICR), according to the ICR supporting statement and related documents.

Table 8: Number of Selected Information Collection Requests (ICR) that Received Comments in Response to *Federal Register* Notices with a 60-Day Comment Period

	Internal Revenue Service	U.S. Department of Agriculture	Department of Health and Human Services	Department of Transportation	Total
Number of 60-day <i>Federal Register</i> notices	50	40	36	35	161
Number of times that comments were received in response to the 60-day notice	3	16	9	7	35
Number of ICRs with 60-day notice comments related to burden estimates	0	2	4	4	10

Source: GAO analysis of agencies' supporting documentation posted on Reginfo.gov as of April 7, 2017. | GAO-18-381

Note: The 161 ICRs that had 60-day notices includes 6 of our 8 case study ICRs. The other two case study ICRs used Notices of Proposed Rulemakings to solicit public input.

Based on our review of these 10 comments, 2 comments resulted in increases to agencies' burden estimates while another 5 resulted in no burden estimate change, but allowed the agency to further explain the basis for its estimates, and provided increased transparency for the public.³⁸ For example, as a result of feedback from a trade association,

³⁷Of the 200 information collections, 161 solicited comments through the 60-day notices, and 39 solicited input through a notice of proposed rulemaking (NPRM), supplemental NPRM, or a direct final or interim final rule. OMB regulations state that information collections can sometimes be contained in an NPRM instead of a separate 60-day notice, but the NPRM must also provide an opportunity for notice and comment on the ICR, and must contain the same elements that apply to the 60-day notice under the law. Due to the large volume and broader scope of rulemaking comments, we did not review comments for NPRMs, supplemental NPRMs, or direct final or interim final rules.

³⁸In the other three ICRs, the agency did not respond to or address the comments or indicated that it would conduct additional consultations for the next ICR.

USDA revised its burden hour estimate for a particular component of the *National Organic Program* ICR from 1 hour to 10 hours.³⁹ The trade association said it would take 10 to 60 hours to develop a label and get it approved. Because this estimate was not based on a formal survey, USDA did not use the upper range provided by the commenter but did acknowledge that it may have underestimated the burden, according to the ICR supporting statement. In the other example, DOT officials revised the overall burden for an ICR on drivers' medical certificates from 9.8 million hours to 10.2 million hours based on a comment that called to their attention an incorrect assumption about the collection's frequency.⁴⁰ The agencies also made more transparent the specific sources used to determine the burden estimates for five of the ICRs in response to public comments. For example, one comment prompted HHS to provide additional details on the components of the burden hour estimate for the ICR and identify the relevant source data.⁴¹

Officials at DOT and HHS said that, in some cases, they rely on public input in response to the 60-day *Federal Register* notices to validate their burden estimates, and if they do not receive any comments, they do not make any changes to the ICRs. For example, according to DOT officials, FMCSA relies on public comments to suggest revisions to ICRs that are up for renewal. In cases where no one has submitted any comments on the burden estimate, DOT officials reported that they assume the burden hour estimate per respondent is accurate and do not change the estimate.

Despite the value of public input, agencies' *Federal Register* notices did not always contain a complete description of the elements that make up

³⁹*National Organic Program* ICR, OMB Control Number 0581-0191. In this ICR, USDA received feedback on the time it takes handlers of organic foods to determine the percentage of organic ingredients in their products.

⁴⁰*Driver Qualification Files* ICR, OMB Control Number 2126-0004. This ICR was related to a DOT rule that required motor carriers to verify that their commercial motor vehicle drivers are medically qualified to drive a vehicle, which is done by obtaining a copy of the medical examiner's certificate. The commenter pointed out that DOT's burden estimates did not account for instances where driver medical certificates expire in less than 2 years, which the commenter said happened with nearly 40 percent of the medical certificates issued between May 2014 and February 2016.

⁴¹*Hospital and Hospital Health Care Complex Cost Report* ICR, OMB Control Number 0938-0050. In this example, the commenter asked for a separate breakdown of the increased financial burden for two different types of entities conducting paperwork activities: hospital-based hospices and Federally Qualified Health Centers.

the burden estimates. As a result, the public may not have had enough information to comment on the reasonableness of the estimates. PRA and OMB regulations require that agencies solicit comments from the public both in the *Federal Register* and through other means, in part to evaluate the accuracy of the agency's burden estimate, including the validity of the methodology and assumptions used to calculate the burden. Generally, three basic elements of the burden estimate formula in the *Federal Register* notices provide the public with sufficient information to review the burden estimates. As previously stated, these elements are: (1) the number of respondents, (2) the frequency of response, and (3) the average burden time per response. However, agencies do not consistently include all of these elements in the *Federal Register* notices.

Figures 4 and 5 show two examples of 60-day *Federal Register* notices in which agencies provided varying levels of detail on the burden hour estimates. In figure 5, USDA has provided burden information in its SNAP information collection by using tables and a summary that provides the estimated number of respondents, the frequency of response (i.e., number of responses per respondent), and the average burden time per response. In addition to providing data on these three elements, USDA grouped burden estimates by activity and type of respondent. This made it possible for the public to be able to review and comment on the specific assumptions used to develop the estimated hours per response. In particular, the notice shows burden data for time spent on the application, recertification application, reports, and notices for both state agencies and households.

Figure 4: Screenshot of U.S. Department of Agriculture 60-day Notice for the Supplemental Nutrition Assistance Program Forms Information Collection Request

Time estimates established in the currently approved OMB No. 0584-0064		Activities and time estimates for revising burden baseline for OMB No. 0584-0064	
State agency		State agency	
Information collection activities	Time estimate (minutes)	Information collection activities	Time estimate (minutes)
Initial Application.....	19	Initial Application:.....	19
Recertification Application	19	Interview	30
Reports:		Verification	24
Monthly Reports	11	Recertification Application:	15
Quarterly Reports	12	Interview	20
Simplified Reports	11	Verification	10
Change Reports	11	Periodic Reports:	
Notices:		Monthly Reports	7
Notice of Eligibility or Denial	2	Quarterly Reports	8
Notice of Missing or Incomplete Report	2	Simplified Reports	11
Notice of Missed Interview	1	Change Report	11
Notice of Expiration	2	Notices:	
Notice of Adverse Action	2	Notice of Eligibility or Denial	2
Adequate Notice for Monthly Reports	2	Notice of Missing or Incomplete Report	2
Request for Contact	2	Notice of Missed Interviews	1
Transition Notice	0	Notice of Expiration	2
		Notice of Adverse Action	2
		Adequate Notice	2
		Request for Contact	2
		Transitional notice	0

Time estimates established in the currently approved OMB No. 0584-0064		Activities and time estimates for revising burden baseline for OMB No. 0584-0064	
Households		Households	
Information collection activities	Time estimate (minutes)	Information collection activities	Time estimate (minutes)
Initial Application	19	Initial SNAP Application:	19
Recertification Application	19	Travel time—In office interview	120
Reports:		Verification	24
Monthly Reports	7	SNAP Recertification Application:	15
Quarterly Reports	8	Interview	20
Simplified Reports	8	Travel time—In office interview	120
Change Report	5	Verification	10
Notices:		Periodic Reports:	
Notice of Missed Interview	1	Monthly Reports	7
Notice of Adverse Action	1	Quarterly Reports	8
Adequate Notice	1	Simplified or Periodic Reports	10
Request for Contact	2	Change Reports	10
		Notices:	
		Notice of Missed Interviews	1
		Notice of Adverse Action	1
		Adequate Notice	1
		Request for Contact	2

Additionally, the burden estimates included in this collection account for the burden applicable to each SNAP applicant. The estimated number of applicants has increased from the prior estimate of approximately 11 million applicants to over 14.5 million applicants in Fiscal Year 2014. The net impact to the burden is summarized below.

Estimated Number of Responses per Respondent: 45.04.
Estimated Total Number of Annual Responses: 658,539,827.
Estimated Hours per Response: .1795.
Estimated Total Annual Burden Hours: 118,221,440.

DEPARTMENT OF AGRICULTURE
 Rural Business-Cooperative Service
 Inviting Applications for Value-Added Producer Grants
 AGENCY : Rural Business-Cooperative Service, USDA.
 ACTION : Notice, Correction.

SUMMARY: The Rural Business-Cooperative Service published a Notice in the Federal Register on Friday, May 8, 2015 (80 FR 26528), inviting applications for the Value Added Producer Grant Program. The document contained an incorrect date for

Summary of Estimated Burden Affected Public: State and local government agencies administering SNAP and Individuals/Households.
Estimated Number of Respondents: 14,619,642.

Current Burden Inventory: 24,897,947.
 Net Increase: 93,323,493.
 Dated: May 4, 2015.
 Audrey Rowe,
 Administrator, Food and Nutrition Service.
 (FR Doc. 2015-11752 Filed 5-14-15; 8:45 am)
 BILLING CODE 3410-30-P

Source: U.S. Department of Agriculture Supplemental Nutrition Assistance Program (SNAP) Forms: Applications, Periodic Reporting, Notices information collection request, Office of Management and Budget Control Number 0584-0064, 60-day Federal Register notice, 80 FR 27886. | GAO-18-381

Conversely, figure 5 shows an example where IRS has only provided the estimated total annual burden hours for the ICR without providing any of the elements used to calculate the estimated burden hours—the

frequency of the information collection, the number of respondents, and the average burden time per response.

Figure 5: Screenshot of Internal Revenue Service 60-day Notice for the Schedule E Form: Supplemental Income and Loss Information Collection Request

2964 Federal Register /Vol. 81, No. 11/Tuesday, January 19, 2016/Notices

Estimated Number of Respondents:
86,796,997.
Estimated Time per Respondent:
18 min.
Estimated Total Annual Burden
Hours: 26,039,099.

3. Title: Supplemental Income and Loss.
OMB Number: 1545-1972.
Form: Schedule E (Form 1040).
Abstract: Schedule E (Form 1040) is used to report and summarize income from rents, royalties, partnerships, S corporations, estates, trusts, REMICS, etc. (IRC section 61.)
Type of Review: Extension of a currently approved collection.
Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 284,599.

4. Title: Profit or Loss From Farming.
OMB Number: 1545-1975.
Form: Schedule F (Form 1040).
Abstract: Schedule F (Form 1040) is used to report gross income, expenses, and net profit or loss from farming. IRC section 61.)

This notice states the estimated total annual burden hours for the information collection request, as shown in the red box to the left. However, it does not contain details about the frequency of the information collection, the number of respondents, or the average burden time per response. This lack of detail does not allow the public to evaluate the accuracy of the agency's burden estimates, as required by the Paperwork Reduction Act.

Source: Internal Revenue Service *Supplemental Income and Loss* information collection request, Office of Management and Budget Control Number 1545-1972 60-day *Federal Register* notice, 81 FR 2964. | GAO-18-381

A member of the public is more likely to be able to meaningfully comment on the average burden time per response (e.g., 19 minutes for a household to complete the initial SNAP application, as shown in figure 4) than an aggregate estimate (e.g., 284,599 total burden hours to complete a form used to report and summarize income from rents, royalties, partnerships, and other sources, as shown in figure 5).

In 9 of the 10 instances in which USDA, HHS, and DOT received comments related to the burden estimates, the 60-day notices contained either all of these required elements or sufficient information to be able to calculate all of these elements.⁴² Agencies that do not consistently include these basic elements of the burden estimate reduce the likelihood that the public will be able to provide meaningful input to improve the accuracy of their burden estimates. For the two ICRs that resulted in a change in the burden estimate, USDA and DOT included detailed information for the burden time per response in their respective 60-day notices, which allowed the public to comment on these estimates.

As shown in table 9, of the 200 ICRs that we reviewed, 25 did not contain enough information to allow the public to reasonably determine the frequency of response, number of respondents, or average burden time per response: 13 at IRS, 11 at DOT, and 1 at HHS.⁴³ In general, if agencies do not provide sufficient data for the elements needed to evaluate burden estimates, they may not benefit from receiving well-informed comments to ensure more reliable estimates, or to provide an opportunity for greater transparency concerning their rationale for existing burden estimates.

⁴²Based on our analysis, some ICRs did not contain all three elements of the burden estimate, but the missing element in some cases could be calculated by using the other two elements and the total aggregate burden hours.

⁴³The Administrative Procedure Act generally requires agencies to publish a notice of proposed rulemaking (NPRM) in the *Federal Register* to allow interested persons an opportunity to participate in the rulemaking process by providing “written data, views, or arguments.” NPRMs can be used to solicit input on an information collection in lieu of the 60-day notice in some circumstances. For example, HHS solicited input from the public through an NPRM for 14 of the 50 ICRs that we reviewed. However, one did not provide any burden information, including the total burden hour estimate.

Table 9: Number of 200 Selected Information Collection Requests (ICR) with Evidence of the Elements Needed to Evaluate Burden Estimates

	Internal Revenue Service	U.S. Department of Agriculture	Department of Health and Human Services	Department of Transportation	Total
Contained evidence of the elements needed to evaluate average burden estimates	37	50 ^a	49 ^a	39	175
Did not contain evidence of the elements needed to evaluate average burden estimates	13	0	1	11	25

Source: GAO analysis of selected *Federal Register* notices. | GAO-18-381

Note: These numbers reflect ICRs that had either a Notice of Proposed Rulemaking (NPRM) or a 60-day notice that contained adequate information for members of the public to be able to comment on the estimates, which includes being able to reasonably determine the frequency of response, number of respondents, or average burden time per response. In cases where ICRs had both a 60-day notice and an NPRM, these numbers reflect whether either notice contained this information. The Paperwork Reduction Act and Office of Management and Budget regulations require that agencies solicit comments from the public in the *Federal Register* through 60-day notices or NPRMs, in part to evaluate the accuracy of the agency's burden estimate, including the validity of the methodology and assumptions used to calculate the burden. In addition, based on our analysis, one of the top eight case study ICRs, the Department of Transportation Hours of Service of Drivers Regulations ICR, was among those that did not contain enough evidence of the three elements.

^aIncludes one direct final or interim final rulemaking notice.

Our analysis found that 13 IRS ICRs (none of which were case study ICRs) did not have enough information on the frequency of the collection to allow the public to reasonably review the burden estimate and thereby provide meaningful input. IRS officials said that they did not always include data on the frequency of the collection because it might cause confusion for those instances where only a portion of the respondent population will respond to the collection more than once in a given year. Instead, IRS officials noted that their current policy is to include the estimated number of respondents, the estimated time per response, and the estimated total burden hours in each *Federal Register* notice for ICRs.

In early 2017, IRS established a new position to review ICRs and ensure that the agency's PRA policies are properly implemented. According to IRS, this has helped to ensure that IRS includes estimated number of respondents, the estimated time per response, and the estimated total burden hours in each *Federal Register* notice. However, if IRS does not also report on the frequency of the collection and the frequency cannot be calculated using the other elements, the public may not be able to fully evaluate the burden estimate.

According to a DOT official, in some instances, program officials did not follow DOT's prescribed templates for *Federal Register* notices, which direct officials to include the number of respondents, the frequency of response, and burden time per respondent to be able to calculate the total annual burden hours in each notice. According to the DOT official, in response to our findings, DOT's Office of General Counsel is conducting an education campaign to reinforce the necessity of providing fully transparent information regarding ICR burden during all stages of the notice process.

In addition, DOT did not always include the average burden time per response in its *Federal Register* notices, in part because DOT's templates do not direct officials to provide this information. A DOT official said that the templates presume that the individual reading the notice will have sufficient information to calculate this element. However, we found that average burden time per response could not reasonably be calculated using the other information provided in 10 of the notices that we reviewed in part because one or more other elements of the burden estimate were missing. Average burden time per response is a key element for the public to be able to reasonably evaluate the burden. A DOT official said that DOT plans to update the template based on our findings.

Agencies Did Not Always Consult with the Public beyond Public Notices and Did Not Solicit Input about Burden Estimates

The agencies we reviewed did not always consult with the public on information collections beyond *Federal Register* notices, as required by the PRA and regulations. While the PRA requires consultation on every ICR, OMB guidance only recommends public consultation in general but does not direct agencies to consult beyond the publication of the notices. When they did consult with the public, agencies did not always use these consultations as an opportunity to explicitly ask about burden hour estimates.⁴⁴ Of the 200 information collections we reviewed, 113 contained information in their supporting statements indicating that the agencies performed public consultations beyond the *Federal Register* notices (see table 10). Only 3 of the 8 case study ICRs that we reviewed indicated that the agencies performed public consultations beyond the *Federal Register* notices.

⁴⁴In addition to posting *Federal Register* notices to solicit public comments, the PRA regulations as implemented by OMB requires agencies to otherwise consult with the members of the public and affected agencies concerning each proposed collection of information to solicit comments on the accuracy of the agency's estimate of the burden of the proposed collection of information. 44 U.S.C. § 3506(c)(2); 5 C.F.R. § 1320.8(d)(1).

In the 50 ICRs we reviewed, DOT provided information about public consultation in about one-quarter of its ICR supporting statements. A DOT official stated that DOT generally conducts outreach through the rulemaking process through discussions with stakeholders about the activities and fundamentals of the rule. Through this outreach process, rather than speaking explicitly about estimated burden hours, DOT and stakeholders discuss what the regulations require and whether those requirements are burdensome. According to the official, stakeholders will tell OMB if the burden estimate is incorrect. But DOT generally does not conduct additional outreach about burden estimates during ICR renewals, which occur at least every 3 years. HHS also provided information about public consultation in about one-third of its ICRs.

Table 10: Number of 200 Selected Information Collection Requests (ICR) in Which Supporting Statements Identified Some Form of Public Consultation Beyond *Federal Register* Notices

	Internal Revenue Service	U.S. Department of Agriculture	Department of Health and Human Services	Department of Transportation	Total
Number of ICRs that Included Descriptions of External Public Consultation	43	41	17	12	113
Number of ICRs that Did Not Include Descriptions of External Public Consultation	7	9	33	38	87

Source: GAO analysis of supporting statements for selected information collection requests. | GAO-18-381

Note: The 113 ICRs with descriptions of external public consultation in their supporting statement, includes 3 of our 8 case study ICRs.

Agencies' public consultation beyond the publication of *Federal Register* notices include federal advisory committee meetings, board meetings, webinars, and periodic stakeholder meetings. In addition, the outreach targeted a wide range of stakeholders, including associations, individuals subject to the information collection, and industry representatives.

OMB's guidance directs agencies to include descriptions in ICR supporting statements of efforts to consult with the public about information collection burden. However, only 6 of these 113 ICR supporting statements—4 at USDA and 2 at DOT—indicated that public outreach was related to the burden hour estimates, despite OMB's guidance. Agencies generally did not use public consultation beyond the publication of *Federal Register* notices to seek input on burden estimates. For example, USDA officials said that the Agricultural Marketing Service engages industry on a regular basis through meetings and seminars, but

that it does not explicitly ask for feedback on the ICR burden hour or cost estimates and assume that industry representatives will raise any existing issues with the ICRs at these meetings.

At HHS, Office for Civil Rights (OCR) officials stated that there are instances where they receive feedback during conferences or through communications initiated by the public or members of Congress. However, OCR officials let people bring up the subject of the accuracy of OCR's burden hour estimates on their own. At DOT, for five of the six Federal Railroad Administration ICRs we reviewed that involved consultation with the Railroad Safety Advisory Committee, the supporting statements do not show evidence of discussions of the ICRs' burden estimates during committee meetings, and the agency did not reference any comments on these estimates or summarize them in the supporting statements.⁴⁵ At IRS, 40 of the 43 IRS ICR supporting statements that identified public consultation specifically highlighted periodic meetings to discuss tax laws and tax forms with representatives of professional associations in the fields of law and accounting. IRS officials said that they do not specifically raise the issue of burden hour estimates during these meetings, but only ask stakeholders for general comments.⁴⁶

The lack of public consultation beyond *Federal Register* notices is due, in part, to a lack of guidance from OMB. In 2005, we recommended that OMB alter its current guidance to all federal agencies to direct agencies to consult with potential respondents beyond the publication of *Federal Register* notices.⁴⁷ OMB disagreed with this recommendation, stating that it interprets publication in the *Federal Register* as the principal means of agency consultation with the public, with PRA notices on forms providing an opportunity for further public input. OMB staff told us in January 2018

⁴⁵The Railroad Safety Advisory Committee comprises railroads, labor organizations, suppliers and manufacturers, and other interested parties.

⁴⁶Agencies may gather data from the public during the initial development of their burden estimates through pre-testing or other means, but this does not eliminate the need or requirement for additional consultation on the burden estimate, which may be based on multiple data sources. For example, as previously discussed, IRS collects detailed public information from individual and businesses through its taxpayer surveys that inform the initial burden estimate for its two largest collections. However, the estimates are based on multiple inputs beyond survey data, such as forecasts of the expected number of individuals or businesses that will complete the tax form.

⁴⁷See [GAO-05-424](#), *Paperwork Reduction Act: New Approach May Be Needed to Reduce Government Burden on Public*, (Washington, D.C. May 20, 2005).

that they still hold this view. Specifically, OMB staff said that additional consulting should occur for those ICRs where important information may be missed by the notice and comment period. In a June 2018 conversation, OMB staff acknowledged that public consultation could be particularly beneficial the first time that an ICR is renewed after the initial approval. At that point, the public will have had its first experiences responding to the information collection, which can inform its feedback to agencies. However, given the different types of changes that can occur over time that could affect burden estimates—such as changes in technology, the economy, and the original source data used to generate burden estimates—we continue to believe that it is important to actively consult with the public on each renewal, particularly given the low level of response that agencies receive in response to *Federal Register* notices for ICR renewals.

In our 2005 report, agencies also expressed concerns that consultation for every ICR would not be a good use of agency resources.⁴⁸ Officials stated that the greatest opportunity is at the rulemaking stage. However, as previously discussed, agencies have existing public outreach efforts whose broader use would not require significant additional time and resources. Without leveraging opportunities to engage in direct public consultation with the public for every ICR, agencies may miss opportunities to obtain additional comments on ICRs, which some agencies stated they rely on to check the accuracy of their estimates and in two cases have resulted in significant revisions. Further, emphasizing those elements of the burden estimate where quality data are limited and stakeholder experiences are most relevant (e.g., the time per response) could help agencies focus outreach on the most pertinent information.

We maintain that the PRA requirement regarding public consultation in addition to the 60-day *Federal Register* notice is clear: both requirements are introduced together, with no distinction between them: agencies shall “provide 60-day notice in the *Federal Register*, and otherwise consult with members of the public and affected agencies concerning each proposed collection.” Based on our review of the four agencies, we believe that such consultation can be completed in an efficient and effective consultation manner using many of the outreach mechanisms currently in place. However, given OMB’s continued disagreement with our 2005 recommendation, congressional action may be needed to clarify the

⁴⁸Ibid.

language in the PRA to more explicitly require federal agencies to consult with potential respondents on each information collection beyond the publication of *Federal Register* notices.

Conclusions

One of the PRA's key requirements is for agencies to produce estimates of the burden that information collections will impose on the public. This information is essential for agencies to appropriately balance the burden of these information collections with their public benefit and for properly measuring progress toward applicable burden reduction goals. The PRA provides two mechanisms to help ensure the quality of these estimates: a multi-layered independent review process and mandatory public consultation requirements. However, the errors, omissions, and other discrepancies that we found in agencies' ICRs indicate these mechanisms are not operating as effectively as they could be.

Independent review processes are only able to ensure an accurate and reliable estimate when agencies and OMB use them consistently to detect errors and correct them. However, we found that USDA, HHS, and DOT failed to adequately apply their own review processes, resulting errors and discrepancies between the supporting statement and Reginfo.gov. Similarly, OMB approved ICRs containing mathematical errors in the supporting statements and inconsistencies between the supporting statements and Reginfo.gov. If the agencies' and OMB's review processes do not detect mathematical errors and inconsistencies, then Congress and the public may have inaccurate or incomplete information on the estimated burden imposed by an information collection may result in less confidence in agencies' abilities to accurately compute and report the burden and as such, less confidence in agencies' ability to effectively manage and minimize the burden they impose on the public.

As part of its review process, OMB also reviews ICRs for compliance with PRA and applicable regulations, and policies. However, OMB approved numerous ICRs without the required respondent time cost information. If OMB does not take action to ensure that agencies consistently follow its guidance to include respondent time costs, agencies will likely continue to and omit this information. In addition, OMB's current formal guidance does not offer specific instructions on when and how to include fringe benefits like paid leave and retirement contributions in respondent time costs. Without clear guidance, agencies may continue to inconsistently estimate respondent time costs, which could potentially result in underestimated time costs at some agencies as well as inconsistent implementation of efforts to reduce regulatory burden.

Public input, when available, often resulted in improvements in the quality of agencies' burden estimates. However, the four agencies are missing opportunities to improve the quality of their estimates by not better leveraging existing public outreach efforts. While *Federal Register* notices provide the public with an opportunity to comment on the burden estimates, we found that DOT and IRS did not always provide sufficient information in their notices on the methodologies used to calculate the burden to allow the public to meaningfully comment on agencies' burden estimates.

At the same time, given the few comments that agencies receive in response to these notices, it is clear that *Federal Register* notices alone are not sufficient. We found that agencies are already actively engaging with stakeholders through a number of means, including federal advisory committee meetings, periodic stakeholder meetings, and webinars, but are not fully using these opportunities to explicitly seek input on their burden estimates. Emphasizing those elements of the burden estimate (e.g., average time per response) during these events could help the agencies target their outreach on the most pertinent information.

IRS uses a methodically rigorous process to develop the initial burden estimates for the federal government's two largest information collections—U.S. Individual and Business Tax Return ICRs. This process includes gathering detailed information from the public on the time and money spent on tax preparation through its taxpayer surveys. IRS plans to transition additional information collections to this more rigorous approach in the coming years. This could improve the quality of burden hour estimates and provide the cost estimates that IRS is currently lacking for other collections. IRS could also do more to consult with the public after the initial burden estimate has been developed. IRS reported that it already periodically meets with representatives from professional associations to discuss tax laws and tax forms. If IRS used these opportunities to explicitly seek input on the initial burden estimate, the agency could both obtain valuable feedback on burden estimates and comply with the consultation requirements in PRA.

OMB could help ensure that agencies more consistently obtain valuable public input on each of their ICRs by providing guidance directing agencies to consult with the public beyond the *Federal Register* notices on every ICR, as required in the PRA and as we previously recommended. However, while we consider the PRA requirement regarding public consultation in addition to the 60-day *Federal Register* notice for each ICR to be clear, OMB continues to believe that additional

consulting should occur for those ICRs where important information may be missed by the public notice and comment period. We maintain that agencies should comply with the additional consultation requirement in the PRA. We acknowledge OMB's concerns that public consultation not overly be burdensome to agencies. However, we found that the agencies we reviewed have already identified efficient and effective mechanisms for gathering input from the public, such as through periodic stakeholder meetings and webinars. Given that OMB continues to disagree with our 2005 recommendation, congressional action to clarify the legal requirement may be required.

Matter for Congressional Consideration

We are making the following matter for congressional consideration:

Congress should consider amending the Paperwork Reduction Act to more explicitly require federal agencies to consult with potential respondents on each information collection beyond the publication of *Federal Register* notices using efficient and effective consultation methods. (Matter for Consideration 1)

Recommendations for Executive Action

We are making a total of 11 recommendations, including 2 to OMB; 2 each to the Departments of Agriculture and Health and Human Services; 3 to the Department of Transportation; and 2 to the Internal Revenue Service.

The Director of OMB should ensure the consistent application of the requirement for respondent time costs, including clarifying instructions for when and how to include fringe benefits. (Recommendation 1)

The Director of OMB should review the policies, procedures, and related control activities to ensure that the agency's Paperwork Reduction Act review process is operating effectively. (Recommendation 2)

The Secretary of Agriculture should review the policies, procedures, and related control activities to ensure that the agency's Paperwork Reduction Act review process is operating effectively. (Recommendation 3)

The Secretary of Agriculture should leverage existing consultation with stakeholders and the public to explicitly seek input on the burden imposed by information collections. (Recommendation 4)

The Secretary of Health and Human Services should review the policies, procedures, and related control activities to ensure that the agency's

Paperwork Reduction Act review process is operating effectively. (Recommendation 5)

The Secretary of Health and Human Services should leverage existing consultation with stakeholders and the public to explicitly seek input on the estimated burden imposed by information collections. (Recommendation 6)

The Secretary of Transportation should review the policies, procedures, and related control activities to ensure that the agency's Paperwork Reduction Act review process is operating effectively. (Recommendation 7)

The Secretary of Transportation should leverage existing consultation with stakeholders and the public to explicitly seek input on the estimated burden imposed by information collections. (Recommendation 8)

The Secretary of Transportation should include enough information in *Federal Register* notices to allow the public to reasonably calculate or determine the number of respondents, the frequency of response, and the average burden time per response for each information collection activity. (Recommendation 9)

The Commissioner of Internal Revenue should leverage existing consultation with stakeholders and the public to explicitly seek input on the estimated burden imposed by information collections. (Recommendation 10)

The Commissioner of Internal Revenue should include enough information in *Federal Register* notices to allow the public to reasonably calculate or determine the number of respondents, the frequency of response, and the average burden time per response for each information collection activity. (Recommendation 11)

Agency Comments and Our Evaluation

We provided a draft of this report to the Director of OMB; the Secretaries of USDA, HHS, DOT; and the Commissioner of the IRS for comment, respectively. OMB did not provide written comments, and OMB staff informed us that OMB neither agreed nor disagreed with our recommendations to the agency. The Audit Liaison from the USDA's Office of the Chief Information Officer informed us in an email that USDA concurs with our recommendations to the agency. HHS, DOT, and IRS

provided written comments, which we have reprinted in appendixes II, III and IV.

In its written comments, HHS and DOT concurred with our recommendations to the agencies. HHS said it intends to continually review PRA processes and procedures as well as closely monitor their implementation to further reduce human error. DOT stated that the agency has taken action to improve its PRA program, and reported that it issued a new *Federal Register* notice for its *Inspection, Repair, and Maintenance* ICR to address mathematical errors identified in this report.⁴⁹

In its written comments, IRS also concurred with our recommendations to the agency. However, IRS stated that its existing PRA policies and procedures sufficiently address the PRA requirements. In response to our recommendation on leveraging existing consultation mechanisms to obtain public comments on ICR burdens, IRS noted its public participation process includes consultation with stakeholders. Specifically, IRS said that, as resources allow, it partners with industry and stakeholder groups to consult with taxpayers on tax product development and assess the burden experience in understanding the tax forms and complying with requirements to complete them.

However, we believe that IRS could better leverage this stakeholder consultation. Our analysis of supporting statements and interviews with IRS officials indicates that IRS did not explicitly seek input on burden estimates for its largest collections during these consultations. Soliciting input through the published forms themselves provides additional opportunities to obtain valuable stakeholder input, but it is not a substitute for actively reaching out to stakeholders for input on its burden estimates prior to approval, which could be readily accomplished through the mechanisms IRS already has in place for stakeholder consultation.

In response to our recommendation on providing the public with sufficient information in its public notices to allow the public to evaluate an ICR's burden, IRS acknowledged that public notices issued before February 2017 may not have included all the elements needed by the public to be able to evaluate the burden estimates (number of respondents, frequency of response, and average burden time per response). However,

⁴⁹*Inspection, Repair and Maintenance* ICR, OMB Control Number 2126-0003.

according to IRS, the agency has since implemented a procedure to ensure that these elements are in the ICRs and that recent ICR public notices contain all three elements. If effectively implemented, these new procedures could help ensure that the public has the information it needs to review and provide input to on the specific assumptions used to develop the burden estimates.

The public notices we reviewed for this report were all published prior to February 2017. When we spoke with IRS officials in February 2018, they said that their current policy is to include the estimated number of respondents, the estimated time per response, and the estimated total burden hours in each *Federal Register* notice for ICRs. IRS officials added that they did not always include data on the frequency of the collection because it might cause confusion for those instances where only a portion of the respondent population will respond to the collection more than once in a given year. Although IRS stated in its written comments that it had implemented new procedures to include all the necessary elements, we found some ICRs issued after February 2017 that do not contain the necessary elements, including frequency, to allow the public to evaluate the specific assumptions used to develop the burden estimates.⁵⁰ We will follow-up with IRS to ensure that new ICR procedures fully address the issues we identified.

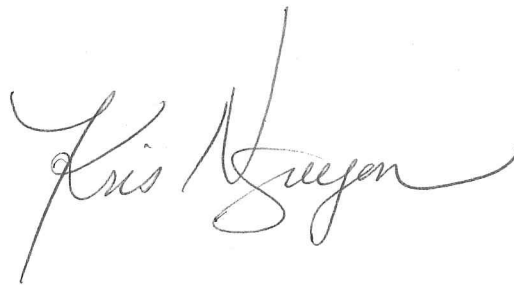
OMB, USDA, HHS, and DOT also provided technical comments, which we incorporated as appropriate throughout our report.

As agreed with your office, unless you publicly announce the contents of this report earlier, we plan no further distribution until 30 days from the report date. At that time, we will send copies to the appropriate congressional committees, the Director of the Office of Management and Budget; the Secretaries of the Departments of Agriculture, Health and Human Services, and Transportation; and the Commissioner of the Internal Revenue Service, and other interested parties. In addition, the report will be available at no charge on the GAO website at <http://www.gao.gov>.

⁵⁰ *Discharge of Liens* ICR, OMB Control Number 1545–0854, and *Private Foundation Disclosure Rules* ICR, OMB Control Number 1545–1655.

If you or your staff has any questions about this report, please contact Tranchau (Kris) T. Nguyen at (202) 512-2660 or Nguyentt@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of our report. Key contributors to this report are listed in appendix V.

Sincerely yours,

A handwritten signature in cursive script that reads "Kris Nguyen". The signature is written in black ink and is positioned below the text "Sincerely yours,".

Tranchau (Kris) T. Nguyen
Acting Director, Strategic Issues

Appendix I: Objectives, Scope, and Methodology

This report examines (1) how agencies estimate both the burden hours and costs of their information collections, and any limitations of their approaches, and (2) the extent to which agencies consult with and receive comments from the public on the collections' estimated burden.

To address both of these objectives, we reviewed Office of Management and Budget (OMB) data on federal information collection requests (ICR) available on Reginfo.gov as of April 7, 2017.¹ To obtain more information about the ICR process at the agency level, we selected four agencies to serve as case studies. We identified the four agencies with the largest number of total annual estimated burden hours across the federal government based on the Reginfo.gov data. The selected agencies are the Internal Revenue Service (IRS)—which alone accounts for approximately 70 percent of the federal government's total information collection burden hours—and the Departments of Health and Human Services (HHS), Agriculture (USDA), and Transportation (DOT).² HHS represents 12 percent of the total burden hours in the federal government, while USDA and DOT each represent 2 percent of the federal information collections burden. The four selected agencies represent more than 85 percent of the total estimated burden hours across the federal government.

For each of the four agencies, we selected the 50 largest ICRs based on total annual burden hours, for a total of 200 ICRs, to provide us with information about the agencies' efforts to consult with the public and their approach for estimating burden hours, respondent time costs, and resource costs related to each ICR. As part of this analysis, we reviewed information about (1) burden hour and (2) cost estimates and public consultation from Reginfo.gov and the ICR supporting statement.³

¹Reginfo.gov is a U.S. government website produced by OMB and the General Services Administration that provides information about regulations under development to enable the public to participate effectively in the regulatory process. It includes data about information collections that have been submitted to OMB for review or that have been previously approved, such as total burden hours and costs related to the collection.

²IRS was selected because it accounts for 8.1 billion burden hours out of a total 11.6 billion burden hours for across federal agencies, and over 99 percent of the Department of the Treasury's burden hours.

³The supporting statement includes a description of the necessity of the information collection, how burden time and cost were estimated, public consultation efforts, and other information.

To obtain a more detailed understanding of the methodologies, policies, and public outreach efforts related to estimating and reviewing the burden associated with each ICR, we selected the two ICRs with the largest burden hour estimates from each selected agency as case studies. The eight case study ICRs, shown in table 11, represent the majority of information collection burden at each agency and roughly 59 percent of the federal government’s total burden hours. We reviewed the supporting statements for each case study ICR to determine how the agencies calculated burden hours, respondent time costs, and respondent resource costs.

Table 11: Two Information Collection Requests (ICRs) with Largest Reported Burden Hour Estimates for Each Selected Agency

Agency	Information Collection	Reported Estimated Burden Hours ^a
Internal Revenue Service	U.S. Business Income Tax Return	2,997,500,000
	U.S. Individual Income Tax Return	2,647,000,000
Department of Health and Human Services	Standards for Privacy of Individually Identifiable Health Information and Supporting Regulations	921,822,708
	Prescription Drug Product Labeling; Medication Guide Requirements	27,486,670
Department of Agriculture	Supplemental Nutrition Assistance Program (SNAP) Forms: Applications, Periodic Reporting, Notices	118,221,440
	Mandatory Country of Origin Labeling of Covered Commodities	21,949,487 ^b
Department of Transportation	Hours of Service (HOS) of Drivers Regulations	99,460,000
	Inspection, Repair and Maintenance	11,424,594 ^c

Source: GAO analysis of Reginfo.gov data. | GAO-18-381

^aBased on OMB data on federal information collection requests (ICR) available on Reginfo.gov accessed on April 7, 2017.

^bWhile we selected this ICR based on the total burden hours as 21,949,487 hours, our analysis and calculations found that the total burden hours should equal 21,778,043 hours. The agency did not dispute our analysis.

^cWhile we selected this ICR based on the total burden hours as 11,424,594 hours, our analysis and calculations found that the total burden hours should equal 11,877,173 hours. The agency did not dispute our analysis.

We reviewed the *Federal Register* notices issued by the agencies to solicit comments from the general public on these ICRs, as well as the comments received in response to the 60-day notices. We reviewed the Paperwork Reduction Act and OMB guidance issued to assist agencies in developing and reviewing their information collections. We interviewed knowledgeable officials at the four selected agencies to obtain information on the methodologies used to estimate burden time and costs, the

processes and policies for ICR review and submission, and public participation in providing comments about the burden estimates. In addition, we interviewed OMB staff to obtain information about its role in reviewing ICRs submitted by agencies, as well as its relationship with the selected agencies.

To assess the reliability of Reginfo.gov data on burden hours and annualized costs for each ICR, we interviewed OMB staff and reviewed documentation of the Reginfo.gov website and the Regulatory Information Service Center/Office of Information and Regulatory Affairs Consolidated Information System (ROCIS), which is the system that agencies use to track information collection requests and that underlies information provided on Reginfo.gov. We compared the data from Reginfo.gov with the data found in the supporting statements. We interviewed agency officials and OMB staff about the discrepancies between these two information sources. We found that the Reginfo.gov data were sufficiently reliable for the purpose of selecting the case study agencies and ICRs subject to our review.

We conducted this performance audit from January 2017 to July 2018 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.

Appendix II: Comments from the Department of Health and Human Services



DEPARTMENT OF HEALTH & HUMAN SERVICES

OFFICE OF THE SECRETARY

Assistant Secretary for Legislation
Washington, DC 20201

JUN 20 2018

Kris Nguyen
Acting Director, Strategic Issues
U.S. Government Accountability Office
441 G Street NW
Washington, DC 20548

Dear Ms. Nguyen:

Attached are comments on the U.S. Government Accountability Office's (GAO) report entitled, "*Paperwork Reduction Act: Agencies Could Better Leverage Review Processes and Public Outreach to Improve Burden Estimates*" (GAO-18-381).

The Department appreciates the opportunity to review this report prior to publication.

Sincerely,

A handwritten signature in blue ink, appearing to read "Matthew D. Bassett".

Matthew D. Bassett
Assistant Secretary for Legislation

Attachment

GENERAL COMMENTS FROM THE DEPARTMENT OF HEALTH & HUMAN SERVICES ON THE GOVERNMENT ACCOUNTABILITY OFFICE'S DRAFT REPORT ENTITLED - PAPERWORK REDUCTION ACT: AGENCIES COULD BETTER LEVERAGE REVIEW PROCESSES AND PUBLIC OUTREACH TO IMPROVE BURDEN ESTIMATES (GAO-18-381)

The U.S. Department of Health & Human Services (HHS) appreciates the opportunity from the Government Accountability Office (GAO) to review and comment on this draft report.

Recommendation 5

The Secretary of HHS should review the policies, procedures, and related control activities to ensure that the agency's Paperwork Reduction Act review process is operating effectively.

HHS Response

HHS concurs with GAO's recommendation.

HHS will continually review Paperwork Reduction Act processes and procedures as well as closely monitor their implementation to further reduce human error. HHS plans to conduct the following:

- The Department Reports Clearance Officer (RCO) will meet on a bi-monthly basis with OPDIV PRA Officers to have better communication and information sharing on PRA best practices.
- HHS identified Paperwork Reduction Act workflow processes that could be automated to reduce errors by expanding the Common Data Element Library (https://repository.usaspending.gov/cder_library/) PRA support tools to include:
- A burden calculator for Supporting Statements allowing the statements to have the same burden formulas in used ROCIS.
- Daily email alerts to Department and OPDIV PRA staff containing OMB Notices of Action.
- Reporting tools for: Active and Inactive Inventories, Information Collection Budget Burden, Illegal Collections (in use with no OMB Control #), Pass-back, Performance Dashboard, Information Collection Review Tracking (how long from submission to and approval from OMB).

Recommendation 6

The Secretary of HHS should leverage existing consultation with stakeholders and the public to explicitly seek input on the estimated burden imposed by information collections.

HHS Response

HHS concurs with GAO's recommendation.

HHS will continue leveraging consultation mechanisms for input on the burdens imposed by information collections. HHS plans to increase the use of eRulemaking/FDMS for all Information Collections, including non-rule Information Collection Requests.

Appendix III: Comments from the Department of Transportation



**U.S. Department of
Transportation**

Office of the Secretary
of Transportation

Assistant Secretary for Administration

1200 New Jersey Avenue SE
Washington, DC 20590

JUN 8 2018

Kris Nguyen,
Acting Director, Strategic Issues
U.S. Government Accountability Office (GAO)
441 G Street NW
Washington, DC 20548

Dear Ms. Nguyen:

The Department of Transportation (DOT) Office of the Chief Information Officer (OCIO) works with the Office of the Secretary and DOT's Operating Administrations (OA) to ensure that the burden imposed by its information collections create the least amount of burden on the public consistent with our safety mission. In support of these responsibilities, OCIO has a robust multidisciplinary Paperwork Reduction Act (PRA) program that leverages best practices and is supported by a rigorous review process. In addition to the PRA program, the Department has comprehensive stakeholder engagement mechanisms which ensure that the impacts of our collections are known, understood, and responded to.

OCIO has taken the following actions to further improve the PRA program:

- Integrated public burden reduction initiatives within the OCIO IT Transformation program with a focus on improving customer experience including increasing the use of technology and Department-wide common interfaces for collecting information from impacted stakeholders.
- Initiated an education campaign with economists, counsel, business owners, and OA PRA Officers to reiterate the criticality of ensuring that public notices include all elements of the burden calculation sufficient to calculate stakeholder burden for each discrete collection instrument within the collection instrument.
- Issued a new Federal Register Notice for Information Collection Request 2126-0003¹ which addressed the inadvertent miscalculation of burden hours in previous notices. The Department will seek re-approval of the collection from the Office of Management and Budget after the public notice process.

Upon review of the GAO's draft report, we concur with the recommendations. The Department will provide a detailed response to each recommendation within 60 days of the final report's issuance.

We appreciate the opportunity to respond to the GAO draft report. Please contact Madeline M. Chulumovich, Director, Audit Relations and Program Improvement, at (202) 366-6512 with any questions or if you would like to obtain additional details.

Sincerely,

Keith Nelson
Assistant Secretary for Administration

¹ 83 FR 14542- Agency Information Collection Activities; Revision Of An Approved Information Collection: Inspection, Repair And Maintenance, April 4, 2018

Appendix IV: Comments from the Department of the Treasury



DEPUTY COMMISSIONER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

June 18, 2018

Ms. Kris T. Nguyen
Acting Director, Tax Policy and Administration,
Strategic Issues
U.S. Government Accountability Office
441 G Street, NW
Washington, DC 20548

Dear Ms. Nguyen:

Thank you for the opportunity to review the draft report entitled *Paperwork Reduction Act: Agencies Could Better Leverage Review Processes and Public Outreach to Improve Burden Estimates* (GAO-18-381). We appreciate your acknowledgment of the IRS' achievements to minimize the paperwork burden on the public, while maximizing the use of information for tax compliance.

As noted in your report, the IRS has diligently complied with the tenets of the Paperwork Reduction Act (PRA) since its inception. The IRS has also made strides in improving its compliance with the PRA by hiring a reviewer to review all submissions to ensure accuracy and completeness in all our Information Collection Requests. We have also partnered with our Research, Applied Analytics and Statistics organization to develop an informed methodology to calculate burden that is taxpayer-focused and seeks to gain, directly from taxpayers, data regarding their actual filing, recordkeeping and cost experience. We are also pleased that you recognize the IRS' efforts to migrate all our collections to the Taxpayer Burden Model. The paperwork reduction estimates for all forms not now covered by the model will be transitioned in phases, with completion expected by 2022. This methodology will allow us to more accurately represent taxpayer burden across all customer segments.

We appreciate the opportunity to share our best practices regarding PRA implementation. We value your continued support and guidance as we work collaboratively to address concerns around taxpayer burden as it relates to compliance with tax laws.

2

Attached are our comments to your recommendations. If you have any questions, please contact Dietra D. Grant, Director, Customer Assistance, Relationships and Education, Wage and Investment Division, at (470) 639-3443.

Sincerely,



Kirsten B. Wielobob
Deputy Commissioner for
Services and Enforcement

Enclosure

Enclosure

Recommendations for Executive Action

RECOMMENDATION 10

The Commissioner of Internal Revenue should leverage existing consultation with stakeholders and the public to explicitly seek input on the estimated burden imposed by information collections.

COMMENT

We agree with this recommendation and believe our processes meet its intent. The IRS follows the Department of the Treasury's interpretation that notifications published in the *Federal Register* meet the consultation requirement of the Paperwork Reduction Act (PRA). Additionally, realizing that collecting more than the required amount of information can lead to the development of better burden estimations, we have also implemented practices that engage the public in the tax form development process and demonstrate our commitment to meeting the requirements of the PRA. As resources allow, we partner with industry and stakeholder groups such as the Farm Income Tax Extension Committee, the Railroad Retirement Board, the Taxpayer Advocacy Panel (TAP), the American Payroll Association, the Information Reporting Advisory Committee, the Internal Revenue Service Advisory Council, and the National Association of Computerized Tax Processors (NACTP). Our partnerships with these and similar groups permit us to consult with taxpayers on tax product development and assess the burden experience in understanding the tax forms and complying with requirements to complete them. We solicit feedback through focus groups at the National Tax Forums, with the TAP, Tax Forms subcommittee, or through private research firms, to obtain taxpayer perspectives about our tax products either during development or post development. We also conduct surveys with customers and stakeholders on form use, understanding and design.

Further, when faced with extensive and complicated legislation, we create partnerships with impacted external taxpayer groups. We solicit taxpayers' opinions and understanding of form development to mitigate impact and inform policy decisions, rotating members annually to give as many taxpayers as possible a voice at a table and ensure we obtain their perspectives. On all instructional materials for published forms, we solicit feedback on the accuracy of the time estimates to complete the forms or suggestions for simplifying them.

RECOMMENDATION 11

The Commissioner of Internal Revenue should include enough information in *Federal Register* notices to allow the public to reasonably calculate or determine the number of respondents, the frequency of response, and the average burden time per response for each information collection activity.

2

COMMENT

We agree with this recommendation. Information on the number of respondents, frequency of response, and average burden time per response is provided in our Information Collection Requests. The inconsistencies identified by the Government Accountability Office occurred prior to February 2017, before our review process was standardized. The process now in place provides a sufficient level of review to ensure all required data elements are included in the *Federal Register* notifications.

Appendix V: GAO Contacts and Staff Acknowledgments

GAO Contact

Kris T. Nguyen, (202) 512-2660 or nguyentt@gao.gov

Staff Acknowledgments

In addition to the above contact, Thomas J. McCabe (Assistant Director) and Joseph L. Santiago (Analyst-in-Charge) supervised the development of this report. Michael Bechetti, Tim Bober, Alyssia Borsella, Jaqueline Chapin, Steven Flint, Tim Guinane, Heather Krause, Ying Long, Sharon Miller, Ed Nannenhorn, Kayla Robinson, Robert Robinson, Cindy Saunders, Wesley Sholtes, and Chris Zakroff made major contributions to this report. Dawn Bidne, Jeffrey DeMarco, Jessica Nierenberg, and Laurel Plume verified the contents of this report.

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