**Witnesses** *Panel I* The Honorable Thomas R. Carper Chairman, Subcommittee on Federal Financial Management, Government Information, Federal Services, and International Security

Committee on Homeland Security and Government Affairs

United States Senate

*Panel II*

The Honorable Daniel I. Werfel

Controller, Office of Federal Financial Management

Office of Management and Budget

Mr. Michael Wood

Executive Director

Recovery Accountability and Transparency Board

Ms. Beryl Davis

Director, Financial Management and Assurance

Government Accountability Office