

**EXAMINING THE FINDINGS AND
RECOMMENDATIONS OF GAO'S 2023 REPORT ON
OPPORTUNITIES TO REDUCE FRAGMENTATION,
OVERLAP, AND DUPLICATION AND ACHIEVE
FINANCIAL BENEFITS**

HEARING

BEFORE THE

SUBCOMMITTEE ON
EMERGING THREATS AND SPENDING
OVERSIGHT

OF THE

COMMITTEE ON
HOMELAND SECURITY AND
GOVERNMENTAL AFFAIRS
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WEDNESDAY, JUNE 14, 2023

U.S. SENATE,
SUBCOMMITTEE ON EMERGING THREATS AND
SPENDING OVERSIGHT,
OF THE COMMITTEE ON HOMELAND SECURITY
AND GOVERNMENTAL AFFAIRS,
Washington, DC.

The Subcommittee met, pursuant to notice, at 2:30 p.m., in room SD-562, Dirksen Senate Office Building, Hon. Maggie Hassan, Chairwoman of the Subcommittee, presiding.

Present: Senators Hassan [presiding], Sinema, Romney, and Scott.

OPENING STATEMENT OF SENATOR HASSAN¹

Senator HASSAN. Good afternoon.

Today the Subcommittee on Emerging Threats and Spending Oversight (ETSO) continues its longstanding work to save taxpayer dollars and improve government services for the American people.

Our hearing this afternoon focuses on the Government Accountability Office's (GAO) annual report on duplication, fragmentation, and overlap in Federal programs. We are joined by Comptroller General Gene Dodaro and several GAO subject matter experts who contributed to this year's report. Their testimony will provide the Subcommittee with a better understanding of the challenges described in the report² and GAO's recommendations to address these challenges.

Since 2011, legislative and executive action to address recommendations made in GAO's annual report have led to roughly \$600 billion in cost savings and other financial benefits, including nearly \$70 billion in the past year alone. This includes \$2.5 billion taxpayer dollars saved as a result of this Subcommittee's work to address issues identified in previous duplication reports.

I remain firmly committed to ensuring that Congress does its part to eliminate duplication, overlap, and fragmentation to achieve cost savings and improve program outcomes. That is why I have

¹ The prepared statement of Senator Hassan appears in the Appendix on page 19.

² The GAO Staff Report appears in the Appendix on page 32.

led bipartisan efforts to respond to GAO's recommendations for congressional action for the past 4 years, and I look forward to continuing to work with my colleagues to pass these common-sense proposals.

Thank you, Mr. Dodaro and your team, for testifying today. I look forward to today's discussion on how Congress and Federal agencies can work to be better stewards of taxpayer dollars.

With that I will recognize Ranking Member Romney for his opening remarks.

OPENING STATEMENT OF SENATOR ROMNEY¹

Senator ROMNEY. Thank you very much, Chair. I appreciate your leadership of this Subcommittee and I appreciate the chance to speak with you, Mr. Dodaro.

I want to thank you and GAO for the extensive work that you do in, if you will, accounting for what is happening in our government, those things that are measured, or those things you can control. If they are not measured, you cannot control them, and I appreciate the work that you are doing, particularly that which identifies waste and duplication in government, of which there is plenty.

This annual duplication report, I understand, was first created as part of a debt ceiling deal. It has become essential reading, and I appreciate what you have uncovered and the improvements you have brought to government already.

I think like many that serve with me, we are discouraged by the high levels of waste, fraud, and abuse that were associated with our Coronavirus Disease 2019 (COVID-19) relief efforts. I understand, by some reports in the media, as much as \$400 billion may have been wasted. I hope that is not accurate, but it is obviously of great concern.

Back in March, I led a letter with some 30 of my colleagues to President Biden, requesting more information on this extraordinary waste of taxpayer funds.

I am also interested in discussing how the government could be fumbling taxpayer money in other ways, like through Federal work-at-home policies, and wonder to what extent we are less effective, less efficient by virtue of allowing those to continue. I am also curious about the duplicative lines of effort that go on in government, particularly as they relate to one area in particular, disaster prevention and mitigation. I have worked with a number of folks to help put in place a Wildland Fire Mitigation and Management Commission. We have seen great success from that group so far, and hopefully we will be able to do a better job in fighting wildfires in the American West, and apparently in eastern Canada as well.

We obviously rely on you to help us spend our money more wisely. I look forward to hearing your report today, and thank you and your entire team for the dedicated service you provide for our country.

Senator HASSAN. Thank you, Ranking Member Romney.

¹The prepared statement of Senator Romney appears in the Appendix on page 20.

It is the practice of the Homeland Security and Governmental Affairs Committee (HSGAC) to swear in witnesses, so if you will please stand and raise your right hands.

Do you swear that the testimony you give before this Subcommittee will be the truth, the whole truth, and nothing but the truth, so help you, God?

[Chorus of I dos.]

Thank you all. Please be seated.

The Subcommittee is pleased to welcome back Comptroller General Gene Dodaro. Mr. Dodaro's career at GAO began more than 45 years ago, and he has spent the last 12 years leading this agency. In this position, he oversees GAO's important work that leads to hundreds of reports, testimonies, and recommendations issued each year. Mr. Dodaro is widely considered one of the foremost experts on government administration, efficiency, and effectiveness, and he is assisted today by Cathleen Berrick, Tim DiNapoli, Charles Johnson, Jessica Lucas-Judy, and Marisol Cruz Cain.

Welcome to you all and thank you all for your work.

I am going to start with a series of questions and then turn it over to the Ranking Member, and if and when others join us we will recognize them for their questions too.

Oh, you are right. You need to give your opening statement before I ask questions.

Senator ROMNEY. What a way to move the hearing.

Senator HASSAN. Thank God for the people on my right here.

Mr. Dodaro, you are recognized for your opening statement.

TESTIMONY OF HON. EUGENE DODARO,¹ COMPTROLLER GENERAL OF THE UNITED STATES, U.S. GOVERNMENT ACCOUNTABILITY OFFICE

Mr. DODARO. Thank you very much, Chair Hassan, Senator Romney. Good to see both of you today.

I first want to say how appreciative we are at the GAO for this Subcommittee's continued interest in our work. It is very important. What we have seen is that persistence over time will pay off and that a number of these recommendations have been implemented.

I have been very pleased, with the impact of this work. We have made over 1,800 recommendations, and 73 percent have been fully or partially implemented. It has resulted in financial benefits of, as you noted in your opening statement, about \$600 billion so far.

When we started this work with Senator Coburn years ago, he predicted \$300 billion. He would not be surprised, though, at where we are right now. There is much more to do, though, and tens of billions of additional dollars that could be saved.

In this year's report we recommend 100 new actions. For example, there are over 130 programs administered by 15 different agencies for expanding broadband throughout the country. These are worthwhile efforts, but they could be better coordinated. We have recommended a national strategy, where you could actually better measure, whether there is good coordination.

¹The prepared statement of Mr. Dodaro appears in the Appendix on page 21.

Senator Romney, you mentioned disaster assistance. This year we outlined 30 different Federal departments and agencies that are involved in disaster recovery and response, and this has been developed incrementally over a 40-year period of time. With the advent of more frequent and severe events, the Federal Emergency Management Agency (FEMA) is stretched very thin. There needs to be a comprehensive look again at better ways to be able to deal with people who are affected by disasters. We have recommended that FEMA take a fresh look at this issue.

We have also made recommendations, in an area about providing support to Tribes and their members. There are 22 programs that try to provide economic development and assistance, at 7 different agencies. There is supposed to be an Office of Native American Business Development in Commerce, but it has not had a director and it has not been staffed since 2011. As a result, you do not really have good leadership and coordination in that area.

There is also the First Responder Network Authority that was set up to put in place an interoperable system for police and firefighters and all our first responders. They have made some good progress in that area, but the authority needs to be reauthorized in order to make sure that this network continues and that they can collect billions of dollars in revenue to support the operation, maintenance, and improvement of this network going forward. Otherwise the investment that has been made so far will be for naught. We recommend that Congress reauthorize this authority.

We also recommended that The Office of Personnel Management (OPM) do a better job identifying and removing ineligible family members in the Federal Employee Health Benefit (FEHB) Program, which is the largest employer-sponsored health care program in the country. They estimate that there is anywhere from \$360 million to almost \$1 billion in improper payments because they have not done this effort.

Senator Romney, you are right. The government has a payment problem. It has a fraud problem. I would be happy to talk more about that in the questions and answers (Q&A).

We also made recommendations in a number of areas in the Department of Defense (DOD), including artificial intelligence (AI) strategies; how to dispose of unneeded military equipment; how to purchase commercial satellite imagery and analysis; and how to do predictive maintenance to lower the maintenance costs at DOD. DOD could do a much better job in managing fragmentation, overlap, and duplication throughout the department.

Also there are a number of open recommendations we still have from prior work. One I would mention in particular that the Congressional Budget Office (CBO) has already scored as saving over \$140 billion over a 10-year period of time is Medicare's payments by place of service. We have recommended that Congress equalize the Medicare payment rates for evaluation and management and other services between doctor's offices and hospital outpatient departments. Right now, we pay more for the affiliation with the hospital. If we equalize these payments, it would save beneficiaries money, too, on co-pays. This is a win for the government and beneficiaries. I am very concerned, and I know both of you are, with the fact that the Medicare Hospital Trust Fund is close to being de-

pleted. We have to look for ways to save money, and we have other suggestions as well.

Again, thank you for the opportunity to be here today, and I am happy to respond to questions.

Senator HASSAN. Thank you very much, and I will note that I think it is Senator Braun and I have a bill in onsite neutrality on this very issue of the location of where you get a certain service determining how much you pay for it as opposed to what the service is, so I would look forward to continuing to get more feedback from all of you.

Let me start with this question. Many of the programs identified in this year's report have problems with fragmentation rather than overlap or duplication. Fragmentation occurs when more than one agency is involved in the same broad area, and these fail to adequately coordinate with each other, leading to inefficiencies and ineffectiveness.

One example highlighted in this year's report is the Federal Government's fragmented approach to providing cybersecurity resources to K-12 schools. Could you describe the consequences of fragmentation or a lack of coordination for K-12 schools that need access to cybersecurity resources?

Mr. DODARO. They basically have told us they need training and incident response support when something happens—such as—ransomware attack. There are different agencies involved, but it is basically Education and the Department of Homeland Security (DHS), which has their Cybersecurity and Infrastructure Security Agency (CISA). Bottom line, there is not enough coordination going on.

According to the National Incident Response Plan, agencies that are dealing with different sectors—there are 16 different sectors in our economy—Education is responsible for the education sector, and they are supposed to have a coordinating council and they do not. We recommended they have a coordinating council so they can understand more what the needs are in the K-12 area, and they can then provide better support to the schools.

Senator HASSAN. Thank you, because fragmentation is such a major problem across programs highlighted in this year's report. What is your general advice? What can agencies do to proactively coordinate and collaborate to avoid fragmentation?

Mr. DODARO. They have to formalize their procedures. In a lot of cases, this is basically an anecdotal kind of experience, where the individual departments and agencies have individuals within the department who coordinate with one another. If they change positions or retire, the coordination is lost because it is not institutionalized. We have many recommendations to the Congress to require agencies to put in place an interagency coordination council. It is very rare these days that there is a problem that does not need coordination across the Federal Government, and it has become increasingly so. Many of the areas we have added to our High Risk List are where there is lack of coordination across the government.

I would like to get the lack of coordination among agencies solved. In the meantime, it is like the GAO Full Employment Act, but it is a problem, and there is not a good institutional commit-

ment. Without that, you have episodic success, but mostly unsuccessful efforts.

Senator HASSAN. Senator Romney's point, maybe measuring the effort and measuring the degree to which these efforts are institutionalized and prioritized would be a step forward there, because I agree with you. People say you should coordinate, but unless people really make an effort and formalize it, it may not get done.

Mr. DODARO. Yes. We have developed a set of criteria of eight factors that ensure successful collaboration including: clear roles and responsibilities, what kind of resources are needed, how do you measure outcomes, and how do you deal with conflict in the issues.

We evaluate against those criteria. But if Congress could also legislate that these coordinating bodies meet these collaboration criteria, which we have seen produce success. You will see a lot of examples in this year's report where they meet one of the eight criteria. Even if there is a coordinating body, it may not be effective.

We know how to produce success. It is a matter of people following the right practices and principles.

Senator HASSAN. Good. Thank you.

I want to turn to the issue that Senator Romney raised, which is Federal disaster relief. Federal disaster relief programs span across more than 30 agencies, as you noted. GAO found that this fragmented and overlapping approach to disaster recovery diminishes service delivery to disaster survivors and communities, exposes agencies to waste, fraud, and abuse of taxpayer dollars, and reduces the effectiveness of the recovery efforts.

GAO recommends that Congress set up an independent commission to address these disaster recovery challenges. What benefit could an independent commission provide compared to effort to simply require agencies to better coordinate?

Mr. DODARO. In this case I think there needs to be a thorough reevaluation of the situation. As I mentioned in my opening comments, you are having more frequent, more intense events. They are becoming broader than just floods—there are—wildfires, earthquakes, tsunamis, et cetera. The circumstances for disasters, the panoply of potential disasters has broadened.

Second, we consistently raise issues with FEMA staffing. FEMA, right now, is still monitoring close to 500 different disasters that have occurred since 2004. While we have become much better, as a government, in the initial response, we are not very good on the recovery process. It drags on for years and years.

The agencies all have unique statutory authorities and regulations, and some of that cannot be changed without statutory changes in the Congress. There are 32 different congressional committees that have responsibility for oversight of these agencies. So you need someone who is independent in the commission.

Now what we did is we got a group of experts together, and they came up with 11 different policy options that Congress could consider. The White House is looking at those policy options now and trying to figure out what to do. The Office of Management and Budget (OMB) is trying to look at it from a consumer standpoint, or somebody who is a disaster victim, and how difficult it is to deal with all these different agencies and understand even what is available. The process is difficult for applicants. You have to apply

to different agencies. They are trying to simplify it into one application form. I know there is some legislation introduced in the Senate to require a uniform disaster application form. I think that would move this issue in the right direction, but I think this is a broader issue. The agencies themselves have vested interests in the status quo. We have lots of experts in the country that could give this a good, thorough reexamination, which I believe is needed.

Senator HASSAN. Great. Thank you.

I will recognize Senator Romney for his questions.

Senator ROMNEY. Thank you. I thought that I had an eye-popping statistic when some years ago I noted that there were some 49 different Federal job training programs and thought the duplication was outrageous. But you have blown that away with, what did you say, about 140 different broadband expansion programs. I am trying to understand why that happens.

I presume part of it is that all of us who want to get elected, and that is the people up here, want to show that we are doing something about something our voters care about, so we fashion a bill, we get it passed, we do not really spend a lot of time asking whether there is already something that deals with that. We get that passed, and the Executive Branch dutifully sets up an agency or department or whatever to take it on, and there is never a cleaning up. I do not know what potential there is for actually cleaning it up. These 140 out there, whatever the number was—was it 140?

Mr. DODARO. It was over 130 programs.

Senator ROMNEY. Over 130.

Mr. DODARO. It is close to 140.

Senator ROMNEY. What is the process? Because to say that Congress should deal with it, the challenge we have, of course, is that we do not have a person in charge of Congress. But the White House has a President, and then a chief of staff, and so forth, so they are more like a corporation that can carry out action. Congress is, just in the Senate side, 100 people all pulling in different directions, or in the same direction but all pulling.

How do we actually consolidate and eliminate and put together efforts so that it is easier for us to be able to address the issue that we are talking about without having tons of people and departments and wheels spinning and money being wasted? How do you get from here to there? When has that worked? When have we been able to consolidate?

Mr. DODARO. This happened in the science, technology, engineering, and math (STEM) area. They had over 160 programs in that area. We were able to work with Congress to reduce it by having the White House and others develop a strategy to look at the programs and make proposals to the Congress. We are suggesting, in the broadband area, that the Administration come up with a national strategy. I mean, what is the plan here? There are a number of these programs to build infrastructure; a number of them to provide devices to people; and another one to help people afford broadband services. None of them are really coordinated over a period of time. Some of them have different minimum eligible broadband speeds.

This is an issue that is not going to be static, that if we do it one time you are going to have it all fixed. About 13 percent of the

population right now, about 42 million people, do not have any broadband access, and everybody is always trying to chase that. Then there is the question of once you have 4G, now you need 5G, and that is going to continue in that path.

We need a strategy to say, What are our goals? How are we going to measure them? You do not really have that now at the national level. We are committing \$65 billion in the Infrastructure Investment Act, on top of about \$44 billion that has already been spent. If you date back to the Recovery Act days in 2009, we were spending money then on broadband authority as well.

It is going to be an endless Federal investment, and who would make an investment long term, over time, without a strategy and a way to check the strategy? That is what we are calling for in this case, and I think Congress can require the Administration to do it. The Administration balked at our recommendation. They are still mulling it over. They did not agree or disagree to do it. But I think Congress can require them to do it, and then you can have a debate on the plan right now, rather than all these individual programs going forward.

Senator ROMNEY. It sounds like it is something that has to be executed by the Executive Branch. If they are not moving on that front you are looking to Congress to insist that they do move on that front.

Mr. DODARO. Absolutely.

Senator ROMNEY. I must admit, I am a little frustrated sometimes. We will call for the Administration to do something, on the Executive Branch to do something, and we ask them to do so much stuff that it does not happen. This might be a big enough topic, particularly with \$60 billion in the Infrastructure Bill that might motivate an effort to really make sure that develop a strategy.

Mr. DODARO. Absolutely. I think they are on the precipice of potentially agreeing, but it is not an easy thing to do. There are also potentially some statutory limitations to coordinating the programs. You need somebody to be able to advise and say, here is our strategy, here is what we need to implement it, but we need some legislative changes in order to make it more efficient and effective to be able to coordinate over time.

I think it is a big enough investment, and it is not going to go away. If this was a one-time thing I would say, the money is gone, and you are going to get what you are going to get. But in this case I do not think this is the last investment we are going to make in this area.

Senator ROMNEY. The vulnerability of our various governmental systems for fraud is substantial, obviously, but my impression is that relative to the private sector, the fraud that is perpetrated against the government is much greater. I do not know why that is, precisely, but my expectation is it is going to get a lot worse with AI, that the capacity of bad actors to hack into our systems will be greater.

I certainly do not want to reveal private information, but I was approached by a colleague, not a government colleague, whose Social Security number (SSN) was stolen, address and name was taken, and this person who stole that information filled out a two-page tax form, sent it in, and received almost \$1 million in a tax

refund, totally fraudulent. That is almost never going to happen in the private sector. American Express is not going to send you a million dollars.

I do not understand how this can go on and how bad our systems are, and given the advent of AI is it going to get a lot worse, and do we need to dramatically up our game to prevent fraud?

Mr. DODARO. Absolutely. The fraud that occurred during the pandemic programs was epic in my experience. In 2 weeks, I will have been at GAO 50 years. I have never seen it as bad. Now, we have thrown a lot of money at the issue, but we harmed ourselves by allowing self-certification in the beginning, in the Paycheck Protection Program (PPP), COVID-19 Economic Injury Disaster Loan (EIDL) program, and unemployment insurance program. I think it was well-intended, we were trying to get the money out, but in these types of emergencies, the best in human nature comes out and the worst in human nature comes out.

In this case you had organized fraud. It was not just national. It was international. We have estimated that at a minimum the unemployment insurance fraud is \$60 billion. We are developing the higher end estimate now. Then we are going to make a governmentwide estimate by the end of the year on fraud across the Federal Government.

We worked with the Congress back in 2015 and 2016 to pass the Fraud Reduction and Data Analytics Act, which has best practices for preventing fraud. Too many people in the Federal Government, program managers, think it is the responsibilities of the inspectors general (IGs) or GAO to combat fraud. It is their responsibility to prevent it in the first place, and they need more guidance and assistance to do this. If that act had been implemented properly, the Small Business Administration (SBA) and the Department of Labor (DOL) would have been much better prepared to deal with the fraud issues during the pandemic.

That is still on the to-do list—that is, to get the agencies to be better prepared on fraud. We need better identity verification approaches, more careful approaches. We need better data sharing. Now part of the problem in the government is that there is a tension between sharing of information to catch the fraudsters and the protection of privacy on a number of people, on a number of programs, and not wanting to share the information under the guise of privacy. There are legitimate privacy issues, but they could be dealt with.

On the Internal Revenue Service (IRS) identity theft fraud we suggested to the Congress years ago that they expedite the W-2 data coming from employers. Previously employers had to give it to the employees by January, and then they did not have to give it to the government until February or March. The government did not have the form to compare against the submission of the information in the tax return. We got Congress to change that. That has helped a lot, but there are still some gaps in that area, and we have some open recommendations.

Senator ROMNEY. Thank you.

Senator HASSAN. Thank you, Senator Romney, and I want to follow up on the line of questioning that Senator Romney and you were talking about which is how we prevent fraud in Federal pro-

grams. But I want to drill down a little bit when we are talking about fraud in relief programs in particular. As we were just talking about the COVID-19 relief packages and the fraud there, what are your recommendations? We know it is important to prevent fraud. There are lessons learned here. But we also, at a time like COVID, need to balance preventing fraud and being vigilant, but we also need to be able to deliver aid quickly during emergencies.

How do we strike that balance? Your recommendations call for improving transparency in data sharing and oversight, but I would like you to give us a little bit more of a feel of how we can accomplish these two things together.

Mr. DODARO. Absolutely, and they are not mutually exclusive.

Senator HASSAN. Right.

Mr. DODARO. I think you can have a much better balance than what we had before, in these COVID-19 areas.

No. 1 is you need to get the regular payment process right. Right now, the latest governmentwide improper payment estimate, adding up all the agency estimates, was about over \$247 billion in 2021. Now this has been a problem well before the pandemic. Between 2003 and up to the most recent time, there has been over \$2.4 trillion in estimated improper payments made by the Federal Government in regular program activities. You have to fix the underlying payment problem that the Federal Government has in the first place, before we add additional money, as we did during the pandemic.

Second, you have to have the agencies implement these best practices for fraud prevention. They were supposed to designate an entity full-time to focus on this. The SBA did not do it until after all the money was distributed. It was supposed to be done in 2016-2017, and it was not done until 2022. Labor still has not done it to our satisfaction. There needs to be more attention to hold the agencies accountable for implementing these best practices, doing risk assessments, and making sure they can come up with the different suggestions.

Now we have a special report coming out to deal exactly with the issue that you talked about, which is how to build internal controls in before the emergency programs come up and how you can balance that so you do not sacrifice speed in getting the information out. That will be out next month.

I have also recommended that the Congress require OMB to require the agencies to have an internal control plan in place for emergency spending before emergencies happen. We know what the problems are, and I have been trying to do this for years, and the agencies have balked, and OMB said, our normal controls are satisfactory. Well, no, they are not, and that has been proven time and again and was proven very vividly during the COVID pandemic. It happens in almost every disaster that we have, so you need to have that in place.

Third, every new program over \$100 million, in my opinion—and I have recommended this to the Congress—ought to be designated susceptible to significant improper payments. Right now, under the guidance, you do not have to make an estimate, if you are an agency with a new program, of what improper payments might be until 2 or 3 years after the program has started. That is way too late.

With some of the emergency spending, the program is over before you make your estimate. By designating programs over \$100 million susceptible to significant improper payments you will get this estimate much sooner.

The last suggestion I had is during the Recovery Act days, in the American Recovery and Rescue Act (ARRA), Congress created a Recovery Accountability and Transparency Board (RATB) of the Inspectors General. Congress gave it about \$80 million, and they were able to help prevent fraud in the agencies. They would identify where contracts were considered to be let or had just been let to somebody who should not have been on the list or had some other kind of problem or looked like a fake address, and that was very successful. It was extended when we had Superstorm Sandy, but it expired in 2015.

Now Treasury had the ability to pick up that responsibility. They demurred. I encouraged them to do it. They said, "No, we do not get into that business." Then I went to Congress, and I said you ought to make this analytics center of excellence a permanent feature of the inspector general community to deal with this improper payment problem, and then it is already there when emergencies develop. But no action was taken.

Then the CARES Act comes out in 2020, authorizing trillions of dollars. That IG function was not resurrected even then. It was not until the American Rescue Plan Act of 2021 (ARP), but after that the government already spent trillions of dollars that Congress authorized the Pandemic Response Accountability Committee. It then took some time to get the Pandemic Response Accountability Committee up and running again before it was effective.

Because a lot of the fraudsters go across government, the IGs need to coordinate. They can share information and pool their resources. Some of the smaller IGs do not have the capacity for this type of work. The IG community is supportive of establishing a permanent analytics center and I have recommended it to Congress. It would be a minor investment of a few million dollars a year, but it would pay huge dividends.

Senator HASSAN. Got it. OK. Thank you. I look forward to working on a lot of those suggestions with you.

I want to ask one more question and then I will turn it back to Senator Romney. The American people expect agencies to use taxpayer dollars responsibly, but GAO identified an area where agencies are failing to use goods they already have, called excess property, and they are purchasing new goods instead. These include goods that agencies use every day, from printer ink and desk chairs to large research equipment and heavy machinery.

What can agencies do to make sure that they are considering available property before buying new items?

Mr. DODARO. The General Services Administration (GSA) needs to ensure there is better guidance. We looked at five different agencies, and for a lot of them it was not clear in their policies they were required to look to excess property first before making a purchase, how to evaluate the pros and cons of doing that, and then having some transparency over that process.

We made recommendations to each of the five agencies to strengthen their guidance to make sure that they check on this be-

forehand. There are tens of billions of dollars available in excess property. Some of it is not in the greatest shape, or might not match their needs, but I think about 12 percent of what we looked at was actually used by the agencies to then not have to make those purchases. GSA needs to clarify their guidance across the Federal Government and work with the agencies to make them aware of the excess property and how to be able to access it.

Senator HASSAN. Thank you. Senator Romney.

Senator ROMNEY. Thank you. Are penalties too small for defrauding the government? I must admit, when I heard some of the stories on the PPP program and the entities, law firms, and others that were taking this money—and I understand if you might have thought that your business was going to be affected, but if it is not affected, and it was not affected, you ought to return the money. If you do not, it did not seem like the penalties were substantial. I wonder, should we substantially increase the penalties for defrauding the government of the United States such that people really think twice about doing what so many did?

Now I recognize a lot of it is organized crime. They do not care what the penalties are because they are hard to find and hard to convict, and particularly if they are outside the country. But are we not showing tough enough penalty?

Mr. DODARO. The people who are being convicted are getting substantial jail time. I will provide the details for the record.¹ But I would like to think about the penalty issue and come back to you with a more thoughtful answer than I can give you off the top of my head.

The one thing I would suggest is, in the PPP program, Congress extended the statute of limitations to 10 years from 5 years. The Administration and the inspectors general have recommended that the same thing be done for Labor Department and the Unemployment Insurance Program. I would encourage Congress to extend the statute of limitations for those programs.

I will look at the penalties issue and see if we have any recommendations in that area. The one thing is, you are not going to get a lot of this money back, but you can enforce the law and make people pay the penalties for defrauding the government. Unless you do that, you are exactly right. If the consequences are not there and it is easy, we have a recipe for problems.

Senator ROMNEY. Yes, too easy. Going back to AI for a moment, and is this something that you would do, do we need to upgrade our capacity to defend against fraud in a much more substantial way as a result of the advent of AI, and are you recommending that? Are you talking to various agencies, saying, “OK, look? You guys have to dramatically increase the kind of protective measures that are employed or the consequences could be quite substantial?”

Mr. DODARO. We definitely need to upgrade as a government in order to prepare for artificial intelligence, and ultimately quantum computing as well. We have not done as much on this as your question implies. We have come up with a framework for how to audit

¹The response to Senator Romney’s questions regarding penalties for defrauding the government appears in the Appendix on page 157.

artificial intelligence algorithms to make sure that they are done properly.

We will take more of a look at that issue, Senator, going forward. We are looking at a lot of artificial intelligence, for example, in the Defense Department. We have not looked at it specifically as it relates to the fraud area, but we should.

Senator ROMNEY. Yes. One concern of substance is the fact that you come out with recommendations every year that you lay out things that you think we ought to do to become more effective. Many of those things are implemented, but many are not. How do we prioritize your recommendations, and do you do that, and do you publicize that, meaning do you have a Top Ten List—all right, Congress, these are the top ten things, or President Biden, these are the top ten things you really ought to focus on?

I appreciate the report, but I think it has to be far more in the public mind than it is. We tend to respond to what the public is talking about and concerned about, and what is on the news, whether it is cable or broadcast, or social media. Do you need to increase your publicity capacity to get the message out there and to create the fire that is needed to actually improve some of the challenges we have and fulfill the recommendations that you make?

Mr. DODARO. Every year I send a letter to the head of each major department and agency in the Federal Government, saying how many open recommendations still exist for your department and here is our priority list at GAO of the top priorities. In some agencies it is 5 priority recommendations, for another may be 12. DOD has almost 90, but they are a big agency. That information is made public and it is on our website. We send it to all the congressional committees.

We are also working on one report that details all our open recommendations for the Congress.

Each year we track how many recommendations have been implemented by the Executive Branch and how many by the Congress. Executive Branch is ahead—

Senator ROMNEY. I am not surprised.

Mr. DODARO [continuing]. In the game. But the big money comes from Congress' actions.

Senator ROMNEY. Wow.

Mr. DODARO. We will submit that report to your office.¹ Also, we have an appendix in this report that we are talking about today that lists all the open matters for Congress including those that have over \$1 billion in potential savings. We prioritize by that avenue as well. Senator Lankford asked me this question years ago. So I call it the Lankford Appendix. But it is in there every year.

Senator ROMNEY. Let the record show that the Democratic Party is in the majority in Congress now, so they take full responsibility. [Laughter.]

Let me also ask a question that is maybe smaller bore, but that is with regard to at-home employment by our Federal employees. Did that result in a reduction in services and inefficiencies of a

¹The report on open matters for congressional consideration, GAO-23-106837 appears in the Appendix on page 160.

substantial amount, and if so, were you able to audit that or evaluate that? Does that continue to plague our government agencies?

Mr. DODARO. It definitely caught a number of agencies off-guard because a number of them were moving in the other direction, where they were not allowing telework. When the pandemic hit they were not well prepared with technology as much as they should, or policies, or whatever.

It definitely had an effect for agencies that deal directly with the public—Social Security, IRS, et cetera. While technologies enabled them to do some things electronically, a number of people do not have access—broadband or do not have devices—so they need to walk into an office.

We are looking now at agencies, post-pandemic, asking them questions like: What are your plans? How is it going to affect service delivery? We are also looking more broadly at the private sector—what the experience has been in the private sector of telework and remote work. That report will be out soon.

We are studying the issue. It definitely had an effect, but the extent is unknown and there are questions about what the posture should be going forward. Because on one side there is the customer service to the public that has to be dealt with effectively. On the other side it is recruiting and retaining the workforce necessary to be able to deliver that service in a quality manner. You have to find the right kind of balance there, I think. The balance is different, depending upon the different missions that the agencies have. We are looking at it and giving it a great deal of thought.

Then there is the question, also, related to Chair Hassan's question about—you asked about personal property but there is the real property aspect of the government too—if they need all these facilities. We have said for years, before the pandemic, you have more facilities than you need and you ought to get rid of them, and agencies have not been doing such a good job at the government level to do it.

Congress passed a law in 2016, trying to create a board, and the board would recommend properties that should be sold. There are three rounds. So far we have been through two. The first round, we sold 10 properties so far, for \$194 million. The proceeds were supposed to fund additional rounds. Then some of the board members quit and some of the sales strategies changed. One of our recommendations is that the GSA do a lessons learned and try to figure out what went wrong and what could be done to improve it.

Now there is one more round left in 2024, so we will be back with an update on that area. Federal real property is on our High Risk List. GSA made some progress in getting out of costly leases, which is good, but this whole question about where the employees are going to work and how much office space they need, I think has those implications too.

The main thing has to be effectively accomplishing your mission. That has to be the primary goal. The question is how best to do that and what kind of policies you need to have your employees where and doing what you need, and measuring outcomes. Too much time in the government we spend looking at process issues. Are they in the office? They could be in the office full-time and

have been doing a lousy job, as opposed to being somewhere else and doing a better job.

You have to focus on what are the outcomes. Are citizens being served? Are they being served well? How do they feel they are being served, et cetera, and focus on the outcomes.

Senator HASSAN. Thank you, Senator Romney, and I appreciate that nuanced and balanced look at this, because I do think we need more information about the issue of remote work. I also think sometimes you have healthier, more energetic employees if they have not had to deal with a 2-hour commute each way, and they get more exercise. It is hard to know without looking at those outcomes and looking at the mission, so I am very appreciative of that work.

I only really had kind of one wrap-up question that really follows on the discussion that we were all having about how do you make sure that as you all do this important work and come up with these recommendations that we really make progress on them.

We were talking about the fact that you do an annual duplication report and that we are seeing some agencies take action on some of the recommendations. But my question really is, are you satisfied with agency progress on the recommendations made in these duplication reports since GAO began issuing them 12 years ago? Just tell us how you think the agencies are doing overall. Obviously, we know it is not perfect.

Mr. DODARO. Not really. We could be doing so much more. There is still too much resistance to change that I think it is disappointing. I think there needs to be more leadership.

The Executive Branch is not set up to deal with these multi-agency issues that we have. OMB is a very small agency. OMB has not had a confirmed Controller in 7 years, which is one of the primary people we would deal with. OMB has "small P" political issues they deal with, trying to mediate between the agencies. Furthermore, there is a lot of turnover in government and a lot of vacancies and open positions. Then you have the policy debate and issues about things as well.

GAO, has more continuity than anybody else in the government. The Comptroller General has a 15-year term, and we look across the government. We have a lot of institutional knowledge and memory, and a lot of agencies do not have that.

But so much more could be done. If I was satisfied, I am in the wrong job.

Senator HASSAN. Right, and I understand that, and it is always hard to achieve change, especially in large organizations, especially sometimes mission-driven ones where their focus is on the customer service aspect. But to the point we both are making, the effective and frugal use of taxpayer dollars is part of customer service.

One of the things I heard you really talk about that I think is something we might want to pursue is how do we make sure that our agencies have somebody who is accountable for pursuing these recommendations and really taking on their agency's fiscal responsibility in a way that might bring it to the forefront and let them drive some of this change from within. That really struck me as you were testifying.

Mr. DODARO. I think that is a good issue. We have another report coming out at the end of this month. There are actually 19 programs in the Federal Government that have reduced their estimated improper payment rates when comparing fiscal year 2022 to 2017, and we are trying to glean, what are common factors that cause that. Key factors include that they made somebody responsible for that action and they shared data, and upgraded their technology. We are trying to then take that and extrapolate it.

But in the context of what we need, though, in terms of dealing with our long-term deficit and debt problems, I have seen more action on our recommendations on overlap, duplication, and fragmentation the more Congress focuses on, like when there were caps in place for the Budget Enforcement Act of 2011. The first few reports we published received a lot of attention, and several of the big-dollar savings came during that period of time.

I think with the current discussion about trying to restrain Federal spending in some of these areas that Congress should look more at our recommendations. Because our recommendations will not hurt beneficiaries or diminish services; we focus on where you are wasting money. There are smart ways to save money, and I think they deserve a lot of attention. That is why we keep repeating these ones from the past.

Senator HASSAN. Senator Romney, you had another question?

Senator ROMNEY. I did. This is perhaps personal curiosity, but is there better technology for identifying whether someone is who they say they are? My impression is that my credit card company is pretty good at that, but the government is not terribly good. We are still using Social Security numbers. Is there better technology? I think, again, with AI and technology that misidentification of people approaching government is going to be an even greater problem.

Do we need to find a better way to authenticate if it is a real human and who it is and where they live? Is there a technology and an opportunity there?

Mr. DODARO. The answer is yes. We need to have better technology. Exactly what it is, I am not prepared to say at this point, but we need to be better, not only for individuals but also for companies. We have the same kind of issue there. Yes, there are better ways, but we have to be willing to deal with some of the potential privacy issues associated with it, and so far that has been a little bit of a problem.

But it is the key. If we can get better technology to better verify people, it is the key to making payments quickly, without sacrificing the integrity of the programs. If you can verify their identity early on in the process, it can help prevent problems. That is why I was saying before, programs should not have self-certification. You cannot have that. There was no checking, none. And identities, could have been checked easily in a lot of cases.

But there are better ways to do it. I have had discussions with the Executive Branch about that. They are supposed to be working on an Executive Order (EO) about how to improve identity verification, but it is not yet out.

Senator ROMNEY. At the airport, when I go to Clear, they take a picture of my eye or my thumbprint, and yet when I apply for

a refund from the IRS I just give a Social Security number. It just does not make sense to me.

Mr. DODARO. Yes.

Senator HASSAN. Or if we could have a system that could read the——

Mr. DODARO. Yes. There are agencies using facial recognition technology, but they are facing a lot of blowback to it. It is mostly in law enforcement areas right now, but IRS tried to do it and they got a lot of pushback on that issue. It is always a tension there that we face as a country on those issues.

Senator HASSAN. Thank you. Thank you, Senator Romney. I am going to close again with thanking you, Mr. Dodaro, and all of the GAO subject matter experts who are here today. Thank you for your time, for your testimony, for the work that you do every day to improve government services for the American people. I look forward to continuing to work to address your recommendations to save taxpayer dollars and deliver government services more efficiently and effectively.

The hearing record will stay open for 15 days, until 5 p.m. on June 29th, for submissions of statements and questions for the record. This hearing is now adjourned.

[Whereupon, at 3:36 p.m., the hearing was adjourned.]

A P P E N D I X

**Opening Statement as Prepared for Delivery by Chair Maggie Hassan
Emerging Threats and Spending Oversight Subcommittee Hearing:
“Examining the Findings and Recommendations of GAO’s 2023 Report on Opportunities
to Reduce Fragmentation, Overlap, and Duplication and Achieve Financial Benefits”
June 14, 2023**

Good afternoon. Today, the Subcommittee on Emerging Threats and Spending Oversight continues its long-standing work to save taxpayer dollars and improve government services for the American people.

Our hearing this afternoon focuses on the Government Accountability Office’s annual report on duplication, fragmentation, and overlap in federal programs. We are joined by Comptroller General Gene Dodaro and several GAO subject matter experts who contributed to this year’s report. Their testimony will provide the subcommittee with a better understanding of the challenges described in the report and GAO’s recommendations to address those challenges.

Since 2011, legislation and executive action to address recommendations made in GAO’s annual report have led to roughly \$600 billion in cost savings and other financial benefits, including nearly \$70 billion in the past year alone. This includes more than \$2 billion taxpayer dollars saved as a result of this subcommittee’s work to address issues identified in previous duplication reports.

I remain firmly committed to ensuring that Congress does its part to eliminate duplication, overlap, and fragmentation to achieve cost savings and improve program outcomes. That is why I have led bipartisan efforts to respond to GAO’s recommendations for congressional action for the past four years, and I look forward to continuing to work with my colleagues to pass these commonsense proposals.

Thank you, Mr. Dodaro and your team, for testifying today. I look forward to today’s discussion on how Congress and federal agencies can work to be better stewards of taxpayer dollars.

Opening Statement
Ranking Member Mitt Romney
U.S. SENATE SUBCOMMITTEE ON
EMERGING THREATS AND SPENDING OVERSIGHT
“EXAMINING THE FINDINGS AND RECOMMENDATIONS OF GAO’S 2023 REPORT ON
OPPORTUNITIES TO REDUCE FRAGMENTATION, OVERLAP, DUPLICATION AND ACHIEVE
FINANCIAL BENEFITS.”
JUNE 14, 2023

Thank you, Chair Hassan, for holding this hearing. I appreciate Mr. Dodaro for being here to discuss GAO’s findings and how we can prevent waste across the federal government and save taxpayer dollars.

Before we begin, I want to thank GAO for its extensive work identifying so much waste and duplication in government. While the levels of waste can be profoundly discouraging, you have provided Congress with a roadmap of possible reforms. The annual duplication report, which was first created as part of a debt ceiling deal, has become essential reading and we must address the problems you and your investigators have uncovered.

I’m extremely discouraged by the high levels of COVID relief waste, fraud, and abuse. Some recent reporting alleges that over \$400 billion has been wasted, misspent, or stolen. In March of 2022, I led a letter with over 30 of my colleagues to President Biden, requesting more information on this colossal waste of taxpayer dollars. Today, we still don’t know the true extent of how many taxpayer dollars have been wasted.

I’m also interested in discussing how the government could be fumbling taxpayer money in other ways, like through federal work-from-home policies. How do we know if the federal workforce is actually working from home? How many federal activities would be more efficient if employees were back at the office? How do we know that time and resources aren’t being wasted?

In addition to saving Americans’ hard-earned money, I’m curious to learn more about duplicative lines of effort in disaster prevention and mitigation efforts. I’ve worked to improve stakeholder coordination through securing the passage of the Wildland Fire Mitigation and Management Commission, for example. We’ve seen great successes so far from that group, and I’d like to hear ways that we can reduce fragmentation across the government to combat wildfires that have so negatively impacted my home state of Utah along with much of the American West.

We need to ensure that our government is spending taxpayer money wisely, especially as we work to combat pressing national security threats like China.

Thank you, Madam Chair.

United States Government Accountability Office



Testimony

Before the Subcommittee on Emerging
Threats and Spending Oversight,
Committee on Homeland Security and
Governmental Affairs, U.S. Senate

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Wednesday, June 14, 2023

GOVERNMENT EFFICIENCY AND EFFECTIVENESS

Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Billions of Dollars in Financial Benefits

Statement of Gene L. Dodaro
Comptroller General of the United States

Chair Hassan, Ranking Member Romney, and Members of the Subcommittee:

I am pleased to be here today to discuss opportunities to reduce fragmentation, overlap, and duplication in the federal government, and help achieve cost savings and other financial benefits. GAO issues annual reports on federal programs, agencies, offices, and initiatives—either within departments or government-wide—that have duplicative goals or activities.¹ As part of this work, GAO also identifies additional opportunities for greater efficiency and effectiveness that result in cost savings, improved program outcomes, or enhanced revenue collection. Opportunities exist for achieving tens of billions of dollars in financial benefits and improving a wide range of federal programs in areas such as healthcare, defense and others throughout government.

In our annual reports issued from 2011 to 2023, we have introduced 132 matters for Congress and 1,753 recommendations for federal agencies to eliminate, reduce, or better manage fragmentation, overlap, or duplication; and achieve cost savings or enhance revenues.² We found that actions from Congress and agencies in these areas had resulted in about \$600 billion in financial benefits since 2011. We also estimate tens of billions of additional financial benefits could be attained by fully implementing the remaining open matters and recommendations.

Our 2023 report we are releasing today—the 13th in this series—includes 100 matters and recommendations across 35 new topic areas for Congress and agencies to improve government efficiency and effectiveness.³ My testimony today describes (1) new topic areas identified in our 2023 annual report, (2) the benefits Congress and federal agencies have achieved in addressing many of the matters and recommendations we have previously identified, and (3) examples of

¹Pub. L. No. 111-139, § 21, 124 Stat. 8, 29 (2010), *codified* at 31 U.S.C. § 712 note.

²We previously identified these matters and recommendations collectively as “actions.” The count includes matters and recommendations introduced in the 2023 annual report, and those previously identified in our duplication and cost savings body of work. See GAO’s Duplication and Cost Savings web page for links to the 2011 to 2023 annual reports: <http://www.gao.gov/duplication-cost-savings>.

³GAO, *2023 Annual Report: Additional Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Billions of Dollars in Financial Benefits*, GAO-23-106089 (Washington, D.C.: June 14, 2023).

open matters and recommendations that could yield significant additional benefits.

My comments today are based on our 2023 annual report, as well as our update on the progress made in implementing matters and recommendations that we have suggested in our previous annual reports. These efforts are based upon work we previously conducted in accordance with generally accepted government auditing standards. More details on our scope and methodology, including the definitions we use for fragmentation, overlap, and duplication for this work, can be found in the full report.

New Opportunities to Improve Efficiency and Effectiveness across Government

The 100 matters and recommendations we identified span the federal government and are opportunities for Congress or federal agencies to improve government efficiency and effectiveness.⁴ In some areas, we have identified fragmentation, overlap, or duplication in government missions and functions. In others, Congress or federal agencies could take action to reduce the cost of government operations or enhance revenue collections. For example:

- Congress should reauthorize the First Responder Network Authority by 2027 to ensure the continuity of the public-safety broadband network and collection of potential revenues of **billions of dollars over 15 years**.
- The Office of Personnel Management could save **hundreds of millions of dollars or more annually** by identifying and removing ineligible family members from the Federal Employees Health Benefits program.
- Responsible federal offices need a national broadband internet access strategy and should address any key statutory limitations to better manage fragmented efforts across 15 federal agencies and more than 130 programs.
- The Department of Health and Human Services' Administration for Community Living should identify a mechanism for nine federal programs across four federal agencies to continue sharing falls

⁴In addition to these 100 matters and recommendations, three recommendations in two topic areas were closed-implemented before our 2023 report was issued. The Internal Revenue Service addressed two of four recommendations associated with the COVID Employer Tax Relief topic area. The Missile Defense Agency addressed the one recommendation in the Missile Defense topic area. More information on the 103 total matters and recommendations mentioned here is available on GAO's Duplication and Cost Savings website, which includes a downloadable spreadsheet.

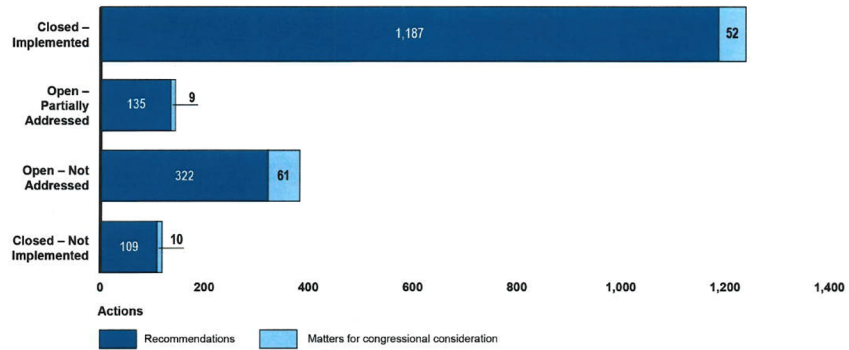
prevention information with one another and with disability organizations and providers in order to better manage fragmentation and potentially save **tens of millions of dollars annually** in related medical expenses.

- The Internal Revenue Service should document processes used to address certain compliance risks for COVID-19 employer tax credits, and implement additional compliance activities to potentially recapture **tens of millions of dollars or more** of ineligible claims.
- The General Services Administration could generate or save **millions of dollars** in property sales or space reduction opportunities by leveraging lessons learned to help with decision-making processes.
- The Small Business Administration could recover **millions of dollars** by taking additional steps to identify and respond to potentially fraudulent or ineligible Restaurant Revitalization Fund recipients.
- Congress and federal agencies could better manage fragmentation across the more than 30 federal entities involved in disaster recovery to improve service delivery to disaster survivors and improve the effectiveness of recovery efforts.

Congress and Federal Agencies Continue to Address Matters and Recommendations Identified over the Last 13 Years, Resulting in Significant Benefits

Congress and federal agencies have made progress in addressing many of the matters and recommendations we have identified in our annual reports since 2011, as shown in figure 1. As of April 2023, Congress and agencies had fully or partially addressed 1,383 (73 percent) of the 1,885 matters and recommendations; of these, they had fully addressed 1,239 and partially addressed 144.

Figure 1: Status of Duplication and Cost Savings Matters and Recommendations, as of April 2023



Source: GAO. | GAO-23-106864

Note: These data include matters and recommendations related to our prior annual reports, from prior GAO reports not previously tracked in this body of work but that have potential financial benefits, and those newly identified in our 2023 annual report. Matters and recommendations categorized as "closed-not implemented" are no longer assessed. These are generally "closed-not implemented" when the matter or recommendation is no longer relevant due to changing circumstances.

As a result of steps Congress and agencies have taken to address these matters and recommendations, we have identified approximately \$599.5 billion in total financial benefits, including \$46.8 billion identified since our May 2022 report.⁵

Our matters and recommendations, when implemented, often result in other benefits, such as (1) more effective government through improved interagency coordination; (2) improvements in major government programs or agencies; (3) reduced mismanagement, fraud, waste, and

⁵In calculating our total estimated realized and potential financial benefits, we relied on individual estimates from a variety of sources, which considered different time periods and used different data sources, assumptions, and methodologies. These totals represent a rough estimate of financial benefits. Realized benefits have been rounded to the nearest \$100 million.

abuse; and (4) increased assurance that programs comply with appropriate guidance. For example:

- **Imported Seafood Safety.** In 2017, we reported that most seafood consumed in the United States is imported and about half of it is raised on fish farms.⁸ Because farmed seafood is raised in confined areas and susceptible to infections, farmers may use drugs, such as antibiotics. The use of unapproved drugs or the misuse of approved drugs may result in unsafe residues in seafood that can cause cancer or allergic reactions, according to the Food and Drug Administration (FDA), which is charged with ensuring the safety of most seafood. The U.S. Department of Agriculture's Food Safety and Inspection Service (FSIS) is responsible for ensuring the safety of imported catfish.

We reported that the FDA and FSIS independently developed drug testing methods and maximum residue levels for use in seafood. We recommended that FDA and FSIS coordinate and communicate in developing drug residue testing methods and corresponding maximum residue levels for imported seafood, including imported catfish. In response, FDA and FSIS began regularly coordinating and communicating about these issues. Through this coordination, FDA can inform FSIS of its research work, emerging issues regarding drug residue testing in aquatic animals, and the potential for future collaboration on methods; and FSIS can provide FDA any updates on current aquaculture regulatory work and agency research priority projects involving catfish. These steps can help FDA and FSIS better ensure they are taking a consistent approach to ensuring consumer safety from unsafe drug residues.

**Action on Open
Matters and
Recommendations
Could Yield
Significant Additional
Benefits**

Congress and agencies have taken action on many of the 1,885 matters and recommendations we have identified since 2011. However, further steps are needed to fully address the 527 matters and recommendations that remain open. We estimate that tens of billions of dollars in additional financial benefits could be realized should Congress and agencies fully

⁸GAO, *Imported Seafood Safety: FDA and USDA Could Strengthen Efforts to Prevent Unsafe Drug Residues*, GAO-17-443 (Washington, D.C.: Sept. 15, 2017).

address these matters and recommendations, and other improvements can be achieved as well, as shown in table 1.⁷

Table 1: Examples of Open Topic Areas with Potential Financial Benefits

Topic area and description (GAO report number linked)	Mission	Potential benefits (Source)
*Medicare Payments by Place of Service: Congress should consider directing the Secretary of Health and Human Services to equalize payment rates between settings for evaluation and management office visits and other services that the Secretary deems appropriate. (GAO-16-189)	Health	\$141 billion over 10 years (Congressional Budget Office)
*Nuclear Waste Disposal: The Department of Energy may be able to reduce certain risks by adopting alternative approaches to treating a portion of its low-activity radioactive waste. (GAO-22-104365)	Energy	Tens of billions of dollars (GAO)
*Navy Shipbuilding: The U.S. Navy could improve its acquisition practices and take steps to ensure ships can be efficiently sustained. (GAO-20-2)	Defense	Billions of dollars (GAO)
*Medicare Advantage: The Centers for Medicare & Medicaid Services could better adjust payments for differences between Medicare Advantage plans and traditional Medicare providers in the reporting of beneficiary diagnoses. (GAO-12-51)	Health	Billions of dollars (MedPAC)
*Internal Revenue Service Enforcement Efforts: Enhancing the Internal Revenue Service enforcement and service capabilities can help reduce the gap between taxes owed and paid by collecting tax revenue and facilitating voluntary compliance. This could include expanding third-party information reporting. For example, reporting could be required for certain payments that rental real estate owners make to service providers, such as contractors who perform repairs on their rental properties, and for payments that businesses make to corporations for services. (GAO-09-238, GAO-08-956)	General Government	Billions of dollars (Joint Committee on Taxation)
*Foreign Military Sales Administrative Account: Congress should consider redefining what can be considered an allowable expense to be charged from the administrative account. (GAO-18-401)	Defense	Tens of millions of dollars annually (GAO)

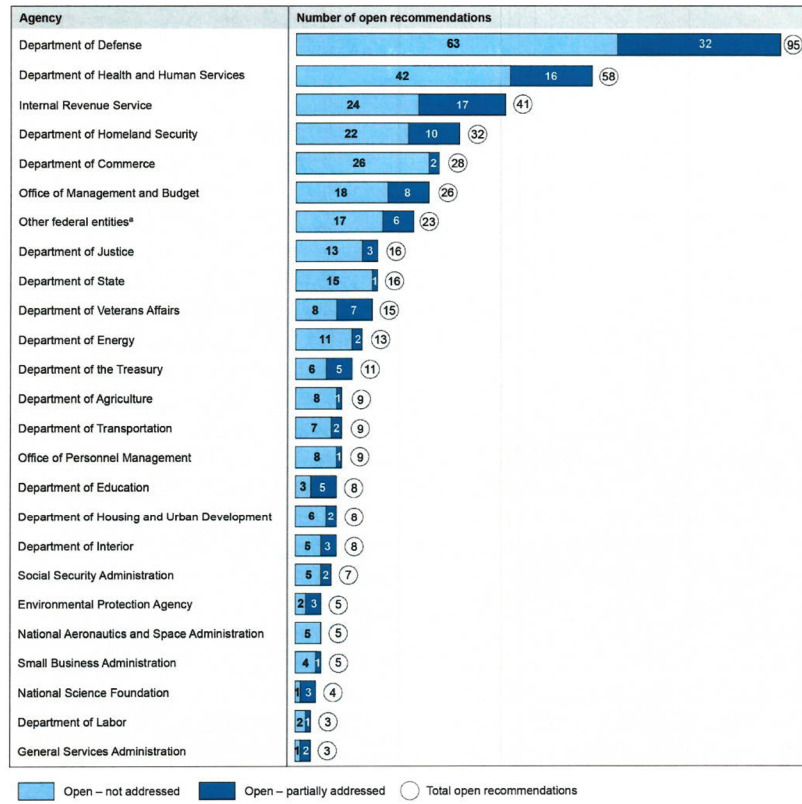
Legend: * = Legislation is likely to be necessary to fully address all actions in this topic area.
Source: GAO. | GAO-23-106864

Note: All estimates of potential financial benefits are dependent on various factors, such as whether and how action will be taken. For estimates of potential financial benefits where outside estimates of potential financial benefits were not available, GAO developed the notional estimates, which are intended to provide a sense of the potential magnitude of benefits. Notional estimates have been developed using broad assumptions about potential financial benefits which are rooted in previously identified losses, the overall size of the program, previous experience with similar reforms, and similar rough indicators of potential financial benefits.

⁷In calculating this estimate, we relied on individual estimates from a variety of sources, which considered different time periods and used different data sources, assumptions, and methodologies. These estimates are subject to increased uncertainty, depending on whether, how, and when they are addressed. This amount represents a rough estimate of financial benefits.

In our 2011 to 2023 annual reports, we identified 1,753 recommendations directed to federal agencies. Of these recommendations, 457 (about 26 percent) remained open as of April 2023, as shown in figure 2.

Figure 2: Number of Open Duplication and Cost Savings Recommendations by Agency, as of April 2023



Source: GAO. | GAO-23-106864

Note: These data include matters and recommendations related to our prior annual reports, from prior GAO reports not previously tracked in this body of work but that have potential financial benefits, and those newly identified in the 2023 annual report.

*"Other federal entities" reflects open recommendations directed to the following federal entities: Capitol Police Board, Consumer Financial Protection Bureau, The Executive Office of the President, Federal Communications Commission, Federal Energy Regulatory Commission, Office of the Director of National Intelligence, U.S. Agency for International Development, U.S. Interagency Council on Homelessness, and U.S. Securities and Exchange Commission.

In conclusion, we will continue to identify additional or emerging instances of fragmentation, overlap, and duplication where the government could achieve greater efficiency and effectiveness. We will also continue to identify opportunities for cost savings or revenue enhancement. Likewise, we will continue to monitor the progress Congress and federal agencies have made in addressing matters and recommendations we have previously identified. We stand ready to assist this and other committees in achieving a more efficient and effective government for the benefit of the American people.

Thank you, Chair Hassan, Ranking Member Romney, and Members of the Subcommittee, this concludes my prepared statement. I would be pleased to answer questions.

GAO Contacts

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Report to Congressional Addressees

**Additional Opportunities to Reduce Fragmentation,
Overlap, and Duplication and Achieve Billions of
Dollars in Financial Benefits**



GAO Highlights

Highlights of [GAO-23-106089](#), a report to congressional addressees

Why GAO Did This Study

GAO issues annual reports on federal programs, agencies, offices, and initiatives—either within departments or government-wide—that have duplicative goals or activities. As part of this work, GAO also identifies additional opportunities for greater efficiency and effectiveness that result in cost savings or enhanced revenue collection.

This report discusses new opportunities for achieving billions of dollars in financial savings and improving the efficiency and effectiveness of a wide range of federal programs. It also evaluates the status of matters for congressional consideration and recommendations for federal agencies related to the Duplication and Cost Savings body of work.

In addition, this report provides examples of open matters to Congress and recommendations to federal agencies where further implementation steps could yield significant financial and other (non-financial) benefits.

View [GAO-23-106089](#). For more information, contact Jessica Lucas-Judy at (202) 512-6806 or lucasjudy@gao.gov or Michelle Sager at (202) 512-6806 or sagem@gao.gov.

June 2023

2023 ANNUAL REPORT

Additional Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Billions of Dollars in Financial Benefits

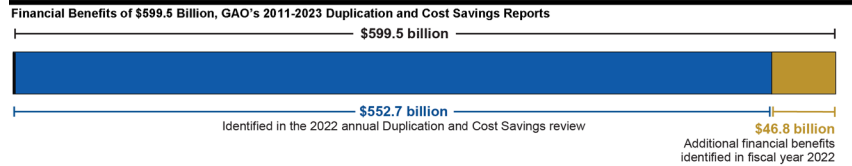
What GAO Found

GAO identified 100 new matters and recommendations in 35 new topic areas for Congress or federal agencies to improve the efficiency and effectiveness of government. For example:

- Congress should reauthorize the First Responder Network Authority by 2027 to ensure the continuity of the public-safety broadband network and collection of potential revenues of **billions of dollars over 15 years**.
- The Office of Personnel Management could save **hundreds of millions of dollars or more annually** by implementing a monitoring mechanism to identify and remove ineligible family members from the Federal Employees Health Benefits program.
- Responsible federal offices need a national broadband internet access strategy and should address any key statutory limitations to better manage fragmented efforts across 15 federal agencies and more than 130 programs, and to address overlap and potential duplication.
- The Department of Health and Human Services' Administration for Community Living should identify a mechanism for nine federal programs across four federal agencies to continue sharing falls prevention information with one another and with disability organizations and providers in order to better manage fragmentation and potentially **save tens of millions of dollars annually** by reducing medical expenses related to falls.
- The Internal Revenue Service should document processes used to address certain compliance risks for COVID-19 employer tax credits, and implement additional compliance activities to potentially recapture **tens of millions of dollars or more** of ineligible claims.
- The General Services Administration could generate or save **millions of dollars** in property sales or space reduction opportunities by leveraging lessons learned to help with decision-making processes.
- The Small Business Administration could recover **millions of dollars** by taking additional steps to identify and respond to potentially fraudulent or ineligible Restaurant Revitalization Fund recipients.
- Congress and federal agencies could better manage fragmentation across the more than 30 federal entities involved in disaster recovery to improve service delivery to disaster survivors and improve the effectiveness of recovery efforts.

Congress and agencies have addressed many of the 1,885 matters and recommendations that GAO identified from 2011 to 2023 to reduce costs, increase revenues, and improve agencies' operating effectiveness, although work remains to fully address them. To achieve these benefits, as of April 2023, Congress and agencies had fully addressed 1,239 (about 66 percent) of the 1,885 matters and recommendations and partially addressed 144 (about eight percent).

As shown in the figure below, these efforts have cumulatively resulted in about \$600 billion in financial benefits, an increase of \$46.8 billion from GAO's last report on this topic. These are rough estimates based on a variety of sources that considered different time periods and used different data sources, assumptions, and methodologies.



Source: GAO. | GAO-23-106089

Further steps are needed to fully address the matters and recommendations GAO identified from 2011 to 2023. While GAO is no longer tracking 119 matters and recommendations due to changing circumstances, GAO estimates that fully addressing the remaining 527 open matters and recommendations could result in savings of tens of billions of dollars and improved government services, among other benefits. For example:

Examples of Open Topic Areas with Potential Financial Benefits		
Topic area and description (GAO report number linked)	Mission	Potential benefits (Source when financial)
* Medicare Payments by Place of Service: Congress should consider directing the Secretary of Health and Human Services to equalize payment rates between settings for evaluation and management office visits and other services that the Secretary deems appropriate. (GAO-16-189)	Health	\$141 billion over 10 years (Congressional Budget Office)
* Nuclear Waste Disposal: The Department of Energy may be able to reduce certain risks by adopting alternative approaches to treating a portion of its low-activity radioactive waste. (GAO-22-104365)	Energy	Tens of billions of dollars (GAO)
Navy Shipbuilding: The U.S. Navy could improve its acquisition practices and take steps to ensure ships can be efficiently sustained. (GAO-20-2)	Defense	Billions of dollars (GAO)
Medicare Advantage: The Centers for Medicare & Medicaid Services could better adjust payments for differences between Medicare Advantage plans and traditional Medicare providers in the reporting of beneficiary diagnoses. (GAO-12-51)	Health	Billions of dollars (MedPAC)
* Internal Revenue Service Enforcement Efforts: Enhancing the Internal Revenue Service enforcement and service capabilities can help reduce the gap between taxes owed and paid by collecting tax revenue and facilitating voluntary compliance. This could include expanding third-party information reporting. For example, reporting could be required for certain payments that rental real estate owners make to service providers, such as contractors who perform repairs on their rental properties, and for payments that businesses make to corporations for services. (GAO-09-238, GAO-08-956)	General Government	Billions of dollars (Joint Committee on Taxation)
* Foreign Military Sales Administrative Account: Congress should consider redefining what can be considered an allowable expense to be charged from the administrative account. (GAO-18-401)	Defense	Tens of millions of dollars annually (GAO)

Legend: * = Legislation is likely to be necessary to fully address all actions in this topic area.

Source: GAO. | GAO-23-106089

Note: All estimates of potential financial benefits are dependent on various factors, such as whether action is taken and how it is taken. For estimates of potential financial benefits where outside estimates of potential financial benefits were not available, GAO developed the notional estimates, which are intended to provide a sense of the potential magnitude of benefits. Notional estimates have been developed using broad assumptions about potential financial benefits which are rooted in previously identified losses, the overall size of the program, previous experience with similar reforms, and similar rough indicators of potential financial benefits.

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June 14, 2023

Congressional Addressees

We issue annual reports on federal programs, agencies, offices, and initiatives—either within departments or government-wide—that have duplicative goals or activities.¹ As part of this work, we also identify additional opportunities for greater efficiency and effectiveness that result in cost savings or enhanced revenue collection.

Since 2011, we introduced 132 matters for Congress and 1,753 recommendations for federal agencies to eliminate, reduce, or better manage fragmentation, overlap, or duplication or realize financial benefits—cost savings or enhanced revenue collection.² Actions by Congress and federal agencies in these areas have resulted in about \$600 billion in financial benefits. We also estimate tens of billions more dollars could be saved by fully implementing our remaining open matters and recommendations that we have identified as having potential for financial benefits.³

¹Pub. L. No. 111-139, § 21, 124 Stat. 8, 29 (2010), *codified at* 31 U.S.C. § 712 note.

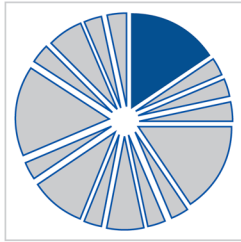
²We previously identified these matters and recommendations collectively as “actions;” see appendix I for more information. The count includes matters and recommendations introduced in this report, previously identified in our Duplication and Cost Savings body of work, and from prior GAO reports not previously tracked in this body of work but that have potential financial benefits. See GAO’s Duplication and Cost Savings web page for links to the 2011 to 2022 annual reports: <http://www.gao.gov/duplication-cost-savings>.

³In calculating our total estimated realized and potential financial benefits, we relied on individual estimates from a variety of sources, which considered different time periods and used different data sources, assumptions, and methodologies. These totals represent a rough estimate of financial benefits. Realized benefits have been rounded to the nearest \$100 million. Estimated potential financial benefits are subject to increased uncertainty, depending on whether, how, and when they are addressed, and are presented using a notional statement of magnitude. In a separate effort, we are using simulation models and our historical data on realized financial benefits to estimate potential financial benefits that could result from fully implementing all open recommendations and matters. We expect to issue a report summarizing the results later this month.

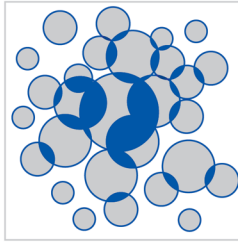
Figure 1 defines the terms we use in this work.

Figure 1: Definitions of Fragmentation, Overlap, and Duplication

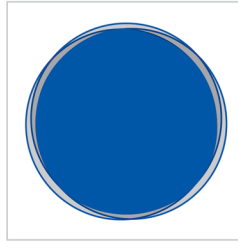
Fragmentation refers to those circumstances in which more than one federal agency (or more than one organization within an agency) is involved in the same broad area of national need and opportunities exist to improve service delivery.



Overlap occurs when multiple agencies or programs have similar goals, engage in similar activities or strategies to achieve them, or target similar beneficiaries.



Duplication occurs when two or more agencies or programs are engaged in the same activities or provide the same services to the same beneficiaries.



Source: GAO. | GAO-23-106089



Tracking action on GAO matters and recommendations

GAO's [Duplication and Cost Savings website](#) is publicly accessible and allows Congress, agencies, and the public to track the federal government's progress in addressing the issues we have identified. This website includes a downloadable spreadsheet containing all matters and recommendations related to the work on fragmentation, overlap, duplication, cost savings, or revenue enhancements.

The spreadsheet can be filtered by the GAO report number, mission, report name, implementation status, and implementing entities (Congress or federal agencies). The spreadsheet additionally notes which recommendations are also GAO priority recommendations—those recommendations GAO believes warrant priority attention from the heads of departments or agencies.

Additionally, GAO's Duplication and Cost Savings website can provide real-time updates on open matters and recommendations related to duplication, overlap, fragmentation, cost savings, and revenue enhancements.

Source: GAO. | GAO-23-106089

This report identifies 35 new topic areas where a broad range of federal agencies could achieve greater efficiency or effectiveness. For each area, we suggest matters and recommendations that Congress or federal agencies could take to reduce, eliminate, or better manage fragmentation, overlap, or duplication, or achieve other financial benefits.

In addition to identifying new topic areas, we continue to monitor the progress Congress and agencies have made in addressing matters and recommendations we previously identified (see sidebar).

This report is based upon work we previously conducted in accordance with generally accepted government auditing standards or our quality assurance framework. See appendix I for more information on our scope and methodology.

New Opportunities Exist to Improve Efficiency and Effectiveness across the Federal Government

This report presents 100 matters for Congress and recommendations for federal agencies across 35 new topic areas.⁴ Of these 35 new topic areas, 26 concern fragmentation, overlap, or duplication in government missions and functions (see table 1). Appendix II provides more detailed information about the 26 new topic areas.

Table 1: New Fragmentation, Overlap, and Duplication Topic Areas Identified in This Report

Mission	Topic area	Page
Defense	1. DOD Artificial Intelligence Strategies: The Department of Defense should finalize and issue guidance and agreements that define roles and responsibilities to improve collaboration to better manage fragmentation among entities involved in artificial intelligence across the department.	32
	2. DOD Predictive Maintenance: The military services should each designate a single entity with sufficient authority and resources necessary to support the implementation of predictive maintenance and better manage fragmentation.	34
	3. National Security and Commercial Satellite Imagery and Analytics: The Secretary of Defense and Director of National Intelligence could better manage fragmentation, reduce risk of overlap, and potentially achieve cost savings, by establishing clear roles and responsibilities across intelligence and defense stakeholders.	36
	4. Defense Logistics Agency Disposal Codes: The Department of Defense could better manage fragmentation to meet material disposition program goals by improving demilitarization coding processes and developing guidance on assessing disposition decisions.	38
Economic Development	5. Broadband National Strategy: Responsible federal offices need a national broadband internet access strategy and should address any key statutory limitations to better manage fragmented efforts across 15 federal agencies and more than 130 programs, and to address overlap and potential duplication.	40
	6. Tribal Broadband National Strategy: The federal government should develop a national strategy and coordination framework to better manage the fragmentation among programs intended to increase tribal broadband access.	42
	7. Tribal Economic Development: The Department of Commerce could better manage fragmentation and address potential overlap among 22 federal economic development programs for tribal entities across seven agencies.	44

⁴In addition to these 100 matters and recommendations, three recommendations in two new topic areas were closed-implemented before this report was issued. The Internal Revenue Service addressed two of four recommendations associated with the COVID Employer Tax Relief topic area, listed in table 2. The Missile Defense Agency addressed the one recommendation in the Missile Defense topic area; as a result, that area is not included in table 1 or 2. More information on the 103 total matters and recommendations mentioned here is available on GAO's [Duplication and Cost Savings website](#), containing the downloadable spreadsheet, and in appendixes II and III.

Mission	Topic area	Page
Energy	8. Lessons Learned from Disasters Involving the Electricity Grid: The Department of Energy could help better manage fragmentation and more effectively support electricity grid resilience and disaster response and recovery by developing a comprehensive approach for coordinating its efforts.	46
General Government	9. Sustainable Aviation Fuel: The Departments of Agriculture, Energy, and Transportation should develop and incorporate performance measures to better track progress toward sustainable aviation fuel production goals and manage fragmentation of their efforts.	48
Homeland Security/Law Enforcement	10. DOJ and FBI Responsiveness to Congress: The Department of Justice could better manage fragmentation of its process for responding to congressional correspondence by developing guidance on data quality for the department's tracking systems.	50
	11. Domestic Terrorism Threats: The Federal Bureau of Investigation and Department of Homeland Security's Office of Intelligence and Analysis could better manage fragmentation by improving collaboration efforts to identify and counter domestic terrorism threats.	52
	12. Federal Disaster Recovery Programs: Congress and federal agencies could better manage fragmentation across the more than 30 federal entities involved in disaster recovery to improve service delivery to disaster survivors and improve the effectiveness of recovery efforts.	54
	13. Laser Incidents' Impact on Aviation Safety: An interagency working group could help strengthen outreach, deter incidents, and better manage fragmented federal efforts to educate the public on the hazards of pointing lasers at aircraft.	56
	14. U.S. Capitol Threat Information Sharing: The Capitol Police Board can better manage fragmentation among Board members by revising its policy to include specific roles and responsibilities for sharing information.	58
International Affairs	15. Commercial Diplomacy: The Departments of State and Commerce should ensure that they incorporate leading collaboration practices to more effectively manage fragmentation and support U.S. businesses abroad.	60
	16. Global Food Security Coordination: The U.S. Agency for International Development should ensure that food security assistance planning, coordination, and communication includes all relevant U.S. agencies to mitigate risks associated with fragmentation, overlap, and duplication among agencies.	62
	17. Overseas Nuclear Material Security: The National Nuclear Security Administration and Department of Defense can better manage overlapping efforts and avoid potentially burdensome duplication by clarifying and documenting roles and responsibilities when working in the same countries.	64
	18. President's Emergency Plan for AIDS Relief: The Department of State and U.S. Agency for International Development should ensure that their funding pipeline policies are compatible with the President's Emergency Plan for AIDS Relief activities to better manage fragmentation and to help ensure adequate funds are available in case of funding delays.	66
Information Technology	19. Federal Assistance on Ransomware: The Department of Homeland Security and Department of Justice could better manage fragmentation across three federal agencies by addressing key practices for effective interagency collaboration that state, local, and other governments need to address ransomware threats.	68
	20. Federal Efforts to Enhance Cybersecurity of K-12 Schools: The Department of Education could enhance efforts to improve the cybersecurity of the nation's Kindergarten through Grade 12 schools and better manage fragmentation by coordinating cybersecurity assistance.	70
	21. Leadership in Privacy Programs: The Office of Personnel Management and the Social Security Administration should take steps to better manage fragmentation by improving coordination between their privacy programs and information security functions.	72

Mission	Topic area	Page
Science and the Environment	22. Alaska Native Villages: Congress should consider establishing a coordinating entity to target federal investments to Alaska Native villages facing environmental threats and better manage fragmentation across more than 30 federal programs.	74
	23. Opportunities to Assess Risk and Build Earthquake Resilience: The National Institute of Standards and Technology can better manage fragmentation by improving coordination among the four agencies contributing to the National Earthquake Hazards Reduction Program.	76
	24. Research on Air Travel and Communicable Diseases: Congress should consider directing the Federal Aviation Administration to develop and implement an interagency strategy to advance research on communicable diseases in air travel and reduce the risk of fragmentation.	78
Social Services	25. Falls Prevention for Older Adults and Adults with Disabilities: The Administration for Community Living should identify a mechanism for nine federal programs across four federal agencies to continue sharing falls prevention information with one another and with disability organizations and providers in order to better manage fragmentation and potentially save tens of millions of dollars annually .	80
	26. Nutrition Assistance Programs: The United States Department of Agriculture could better manage fragmentation in federal efforts to support veterans with food insecurity by enhancing collaboration through its interagency workgroup with the Department of Veterans Affairs.	82

Source: GAO. | GAO-23-106089

We also present nine new topic areas where Congress or federal agencies could take action to reduce the cost of government operations or enhance federal revenue collections (see table 2). Appendix III provides more detailed information about these nine new topic areas.

Table 2: New Topic Areas with Cost Savings and Revenue Enhancement Opportunities Identified in This Report

Mission	Topic area	Page
Economic Development	27. Restaurant Revitalization Fund: The Small Business Administration could recover millions of dollars by taking additional steps to identify and respond to potentially fraudulent or ineligible recipients.	85
General Government	28. Analytics Capability for Improper Payments and Fraud: Congress should establish a permanent analytics center of excellence, which could aid the oversight community in identifying and addressing improper payments and fraud and potentially achieve cost savings.	87
	29. COVID Employer Tax Relief: The Internal Revenue Service should document processes used to address certain compliance risks for COVID-19 employer tax credits, and implement additional compliance activities to potentially recapture tens of millions of dollars or more of ineligible claims.	89
	30. Emergency Relief Funds Accountability: Congressional action could help agencies ensure rapid distribution of funds during future emergencies while having appropriate financial safeguards in place and help increase transparency and accountability of federal funds to potentially achieve cost savings.	91
	31. Federal Personal Property: Federal executive agencies should take action to ensure excess property is considered before purchasing personal property to potentially save the federal government millions of dollars over 5 years .	93

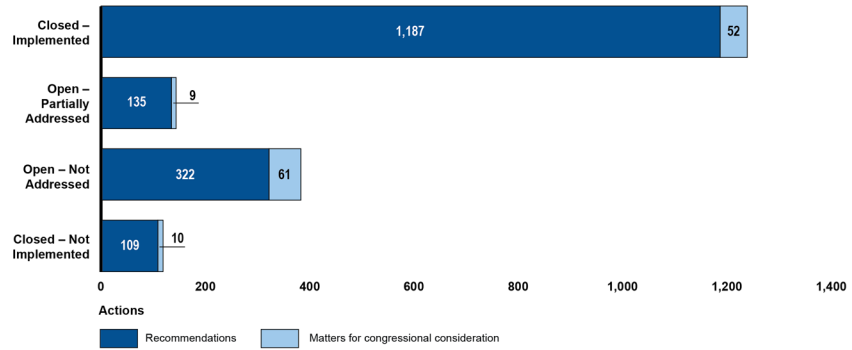
Mission	Topic area	Page
	32. Paid Tax Return Preparer Compliance: IRS should incorporate digital services into its education and compliance actions for paid tax preparers to improve the accuracy of returns claiming refundable tax credits and potentially protect millions of dollars in tax revenue over 5 years .	95
	33. Sale of Unneeded Federal Real Property: The General Services Administration could generate or save millions of dollars in property sales or space reduction opportunities by leveraging lessons learned to help with decision-making processes.	97
Health	34. Federal Employee Health Benefits: The Office of Personnel Management could save hundreds of millions of dollars or more annually by implementing a monitoring mechanism to identify and remove ineligible family members from the Federal Employees Health Benefits program.	99
Information Technology	35. First Responder Network Authority: Congress should reauthorize the First Responder Network Authority by 2027 to ensure the continuity of the public-safety broadband network and collection of potential revenues of billions of dollars over 15 years .	101

Source: GAO. | GAO-23-106089

Congress and Federal Agencies Continue to Address Matters and Recommendations Identified over the Last 13 Years, Resulting in Significant Benefits

Congress and federal agencies have addressed many of the matters and recommendations we have identified, as shown in figure 2 and table 3. As of April 2023, Congress and agencies had fully or partially addressed 1,383 (73 percent) of the 1,885 matters and recommendations; of these, they had fully addressed 1,239 and partially addressed 144.

Figure 2: Status of Duplication and Cost Savings Matters and Recommendations, as of April 2023



Source: GAO. | GAO-23-106089

Note: These data include matters and recommendations related to our prior annual reports, from prior GAO reports not previously tracked in this body of work but that have potential financial benefits, and those newly identified in this annual report. Matters and recommendations categorized as "closed-not implemented" are no longer assessed. These are generally "closed-not implemented" when the matter or recommendation is no longer relevant due to changing circumstances.

Table 3: Status of Duplication and Cost Savings Matters and Recommendations Directed to Congress and Federal Agencies, as of April 2023

Status	Number of congressional matters (percentage) ^a	Number of recommendations (percentage) ^b	Total (percentage)
Closed - implemented	52 (39%)	1,187 (68%)	1,239 (66%)
Open - partially addressed	9 (7%)	135 (8%)	144 (8%)
Open - not addressed	61 (46%)	322 (18%)	383 (20%)
Closed - not implemented	10 (8%)	109 (6%)	119 (6%)
Total	132 (100%)	1,753 (100%)	1,885 (100%)

Source: GAO. | GAO-23-106089

Note: These data include matters and recommendations related to our prior annual reports, from prior GAO reports not previously tracked in this body of work but that have potential financial benefits, and those newly identified in this annual report. Matters and recommendations categorized as "closed-not implemented" are no longer assessed. These are generally "closed-not implemented" when the matter or recommendation is no longer relevant due to changing circumstances.

^aIn assessing matters suggested for Congress, GAO applied the following criteria: "closed - implemented" means relevant legislation has been enacted and addresses all aspects of the action needed; "open - partially addressed" means a relevant bill has passed a committee, the House of Representatives, or the Senate during the current congressional session, or relevant legislation has been enacted but only addressed part of the action needed; and "open - not addressed" means a bill may have been introduced but did not pass out of a committee, or no relevant legislation has been introduced. Matters suggested for Congress may also move to "closed - implemented" or "open - partially addressed," with or without relevant legislation, if an agency takes steps that address all or part of the matter needed. At the beginning of a new congressional session, GAO reapplies the criteria. As a result, the status of a matter may move from open - partially addressed to open - not addressed if relevant legislation is not reintroduced from the prior congressional session.

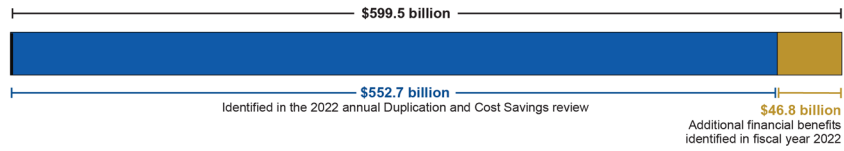
^bIn assessing recommendations to agencies, GAO applied the following criteria: "closed - implemented" means implementation of the action needed has been completed; "open - partially addressed" means the action needed is in development or started but not yet completed; and "open - not addressed" means the administration, the agencies, or both have made minimal or no progress toward implementing the action needed.

Actions Taken By Congress and Federal Agencies Led to Hundreds of Billions in Financial Benefits

As a result of steps Congress and agencies have taken to address our open matters and recommendations, we have identified approximately \$599.5 billion in total financial benefits, including \$46.8 billion identified

since our May 2022 report. About \$552.7 billion of the total benefits accrued from 2010 through 2022, as shown in figure 3.⁵

Figure 3: Total Financial Benefits of \$599.5 Billion Reported in our 2011-2023 Duplication and Cost Savings Annual Reports



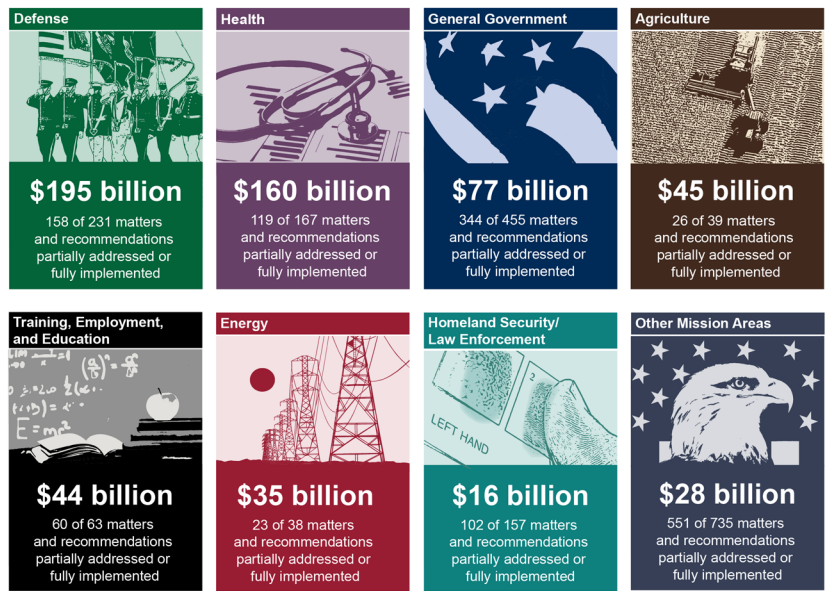
Source: GAO. | GAO-23-106089

Note: In calculating these totals, we relied on individual estimates from a variety of sources, which considered different time periods and used different data sources, assumptions, and methodologies. These totals represent a rough estimate of financial benefits and have been rounded to the nearest \$100 million.

⁵In calculating our total estimated realized and potential financial benefits, we relied on individual estimates from a variety of sources, which considered different time periods and used different data sources, assumptions, and methodologies. These totals represent a rough estimate of financial benefits. Realized benefits have been rounded to the nearest \$100 million.

These benefits have contributed to missions across the federal government, as shown in figure 4.

Figure 4: Summary of 13 Years of Benefits Achieved by Mission, as of April 2023



Source: GAO. (images clockwise top left) Department of Defense, ronstik/stock.adobe.com, USDA, Marcus Horn/stock.adobe.com, PhotoDisc, ©Corbis, and Cheries/stock.adobe.com. | GAO-23-106089

Notes: Due to rounding, the total combined benefits do not add up to exactly \$599.5 billion. Other Mission Areas include Economic Development, Information Technology, Income Security, International Affairs, Science and the Environment, and Social Services. These totals rely on individual estimates from a variety of sources, which considered different time periods and used different data sources, assumptions, and methodologies, and represent a rough estimate of financial benefits that have been rounded to the nearest \$1 billion.

These data include matters and recommendations related to our prior annual reports, from prior GAO reports not previously tracked in this body of work but that have potential financial benefits, and those newly identified in this annual report.

Table 4 highlights examples of results achieved over the past 13 years.

Table 4: Examples of Fully Addressed or Partially Addressed Recommendations with Associated Cost Savings and Revenue Enhancements, as of April 2023

Topic area (GAO report number linked)	Actions taken	Financial benefit
Medicaid Demonstration Waivers (GAO-13-384)	The Department of Health and Human Services changed processes to curtail some problematic methods of determining budget neutrality and restricted the amount of unspent funds states can accrue and carry forward to expand demonstrations. The department could further reduce federal spending by addressing other problematic methods.	Federal savings of approximately \$140.6 billion from 2016 through 2021, and tens of billions of additional savings could potentially accrue, according to agency and GAO estimates.
Federal Buying Power (GAO-17-164 and GAO-21-40)	OMB's Category Management initiative directed agencies across the federal government to buy more like a single enterprise, setting agency targets for using category management contracts it designated Best-In-Class, beginning in fiscal year 2017, and reporting on agency performance against those targets beginning in fiscal year 2018. OMB could realize additional financial benefits if it took steps to further advance its Category Management initiative, including reporting cost savings from the category management initiative by agency; and establishing additional performance metrics for the category management initiative that are related to agency requirements.	Savings of approximately \$35.6 billion from fiscal years 2017 through 2020, according to OMB reporting, and billions of dollars of additional savings could potentially accrue over five years.
Hospital Uncompensated Care (GAO-16-568)	The Centers for Medicare & Medicaid Services (CMS) began basing Medicare Uncompensated Care payments on hospital uncompensated care costs in fiscal year 2018.	Savings of about \$9.4 billion in fiscal years 2018 through 2022. The Centers for Medicare & Medicaid Services concurred with GAO's estimates. Billions in potential savings could accrue, according to GAO estimates, by accounting for payments that offset uncompensated care costs when determining these costs for the purpose of making payments to individual hospitals.
Federal Data Centers (GAO-19-241)	Twenty-two federal agencies have been consolidating their data centers to improve government efficiency and supporting the Office of Management and Budget's Data Center Optimization Initiative. For example, the Department of Defense reported it has closed 46 data centers and identified additional data center-related cost savings of \$178.5 million, as of December 2020.	Savings of approximately \$5.7 billion from fiscal years 2011 to 2021, according to quarterly cost savings report from agencies. Tens of millions in additional savings could potentially accrue, according to estimates from federal agencies.

Topic area (GAO report number linked)	Actions taken	Financial benefit
Identity Theft Refund Fraud (GAO-14-633)	Following enactment of the Protecting Americans from Tax Hikes Act of 2015, IRS enhanced its fraud and noncompliance detection tools to use W-2 data for verifying wage and other information reported on tax returns prior to issuing refunds. ^a By using W-2 information prior to issuing refunds, IRS has avoided paying billions in fraudulent and noncompliant refunds and yielded additional savings by reducing taxpayer burden.	Cost savings of more than \$5 billion over four years from fiscal years 2017 through 2020, according to GAO analysis of W-2 information obtained from IRS. IRS concurred with GAO's methodology for calculating estimates.
Strategic Petroleum Reserve (GAO-14-807)	Partly in response to our recommendation and a recommendation from DOE's Inspector General, and as Congress required in the Bipartisan Budget Act of 2015, the Department of Energy (DOE) completed a long-term strategic review of the strategic petroleum reserve in August 2016. ^b DOE indicated its intention to carry out sales from the strategic petroleum reserve in its review, and sold about 55 million barrels of oil from the reserve from fiscal years 2017 through 2021. Revenues from the sale were deposited in the general fund of the U.S. Treasury to fund other national priorities.	Revenues of more than \$3 billion in fiscal years 2017 through 2021, according to DOE information. In addition, billions in potential revenue could accrue through the continued sale of oil, according to CBO estimates.

Source: GAO | GAO-23-106089

Note: The estimates in this report are from a range of sources, including GAO, executive branch agencies, CBO, and the Joint Committee on Taxation. Some estimates have been updated since GAO's 2022 report to reflect more recent analysis.

^aPub. L. No. 114-113, div. Q, 129 Stat. 2242, 2244 (2015).

^bPub. L. No. 114-74, tit. IV, § 402, 129 Stat. 584, 589 (2015).

Other Benefits Resulting from Actions Taken by Congress and Federal Agencies

Our matters and recommendations, when implemented, often result in benefits, such as more effective government through improved interagency coordination; improvements in major government programs or agencies; reduced mismanagement, fraud, waste, and abuse; and increased assurance that programs comply with internal guidance. The following examples illustrate these types of benefits.

- **Intellectual Property (GAO-20-556).** Small businesses employ about half of the U.S. private workforce and create approximately two-thirds of the nation's jobs. For many small businesses, intellectual property aids in building market share and creating jobs. Among the federal agencies assisting small businesses with intellectual property are U.S. Patent and Trademark Office (USPTO), which grants patents and registers trademarks, and the Small Business Administration (SBA), which assists small businesses on a variety of business development issues, including intellectual property.

In 2020, we found that while SBA and USPTO worked together on some intellectual property issues through targeted efforts among programs and at the local level, Small Business Development Centers mostly worked with resources, other than USPTO, to assist small businesses with intellectual property. As a result, some small businesses working through the centers were not aware of USPTO programs that can help them protect their intellectual property. We recommended that as SBA document how it and USPTO will coordinate and leverage existing resources.

In response, SBA and USPTO signed a final partnership agreement in August 2022, which will remain in place for 3 years. For example, SBA and USPTO will jointly identify intellectual property education and training programs and leverage existing training materials for the education of inventors and small business concerns. As a result of these efforts, SBA can help small businesses access more consistent assistance and training across regions to protect their intellectual property.

- **Prepositioned Stocks** ([GAO-19-244](#)). The military services preposition stocks worth billions of dollars at strategic locations around the world to provide U.S. forces with critical assets before supply chains have been established. However, we identified the potential for duplication among the military services' prepositioned stock programs due to a fragmented management approach and limited joint oversight within the Department of Defense (DOD).

In 2019, we found that DOD issued guidance to include an implementation plan for managing prepositioned stock programs, but it lacked required elements. Other DOD guidance included broad direction for joint oversight. We recommended that DOD take steps to fully implement joint oversight of its prepositioned stock programs, including providing detailed information on how to implement its oversight approach in department guidance and reviewing other joint oversight efforts, in order to synchronize the military services' preposition stock strategies.

In response, DOD published its updated Pre-Positioned War Reserve Materiel Strategic Implementation Plan in February 2020 for joint oversight. In December 2021, DOD officials (1) completed a review of the information systems and data related to the military services' prepositioning programs and (2) decided to update the classified Defense Readiness Reporting System to provide a single

view capability of information about the services' prepositioned programs. In 2022, DOD completed this capability to enable comprehensive prepositioning data collection and related reporting mechanism. These actions may help the department address the fragmented management approach of its prepositioned stock program.

- **Imported Seafood Safety** ([GAO-17-443](#)). In 2017, we reported that most seafood consumed in the United States is imported, and about half of it is raised on fish farms. Because farmed seafood is raised in confined areas and susceptible to infections, farmers may use drugs, such as antibiotics. The use of unapproved drugs or the misuse of approved drugs may result in unsafe residues in seafood that can cause cancer or allergic reactions, according to FDA, which is charged with ensuring the safety of most seafood. The U.S. Department of Agriculture's (USDA) Food Safety and Inspection Service (FSIS) is responsible for ensuring the safety of imported catfish.

Also in 2017, we found that FDA and FSIS independently developed drug testing methods and maximum residue levels for use in seafood. We also found that lack of coordination and communication in developing drug residue testing methods had resulted, in some cases, in differences in maximum residue level—specifically, for unapproved drugs. We recommended that FDA and FSIS coordinate and communicate in developing drug residue testing methods and corresponding maximum residue levels for imported seafood, including imported catfish.

In response, FDA and FSIS began regularly coordinating and communicating about their efforts on these issues. For example, both agencies reported using the same method for measuring and confirming residual levels of two unapproved drugs, as of February 2022. In addition, FSIS now regularly attends FDA's Aquaculture Research Working Group's quarterly meetings. Through this means, FDA can inform FSIS of its research work, emerging issues regarding drug residue testing in aquatic animals, and the potential for future collaboration on methods; and FSIS can provide FDA any updates on current aquaculture regulatory work and agency research priority projects involving catfish. These steps can help FDA and FSIS better ensure they are taking a consistent approach to ensuring consumer safety from unsafe drug residues.

Action on Open Matters and Recommendations Could Yield Additional Benefits

Congress and federal agencies have taken action on many of the 1,885 matters and recommendations we have identified since 2011. However, further steps are needed to fully address the 527 matters and recommendations that remain open. We estimate that tens of billions of dollars in additional financial benefits could be realized should Congress and agencies fully address these, and other improvements can be achieved as well.⁶

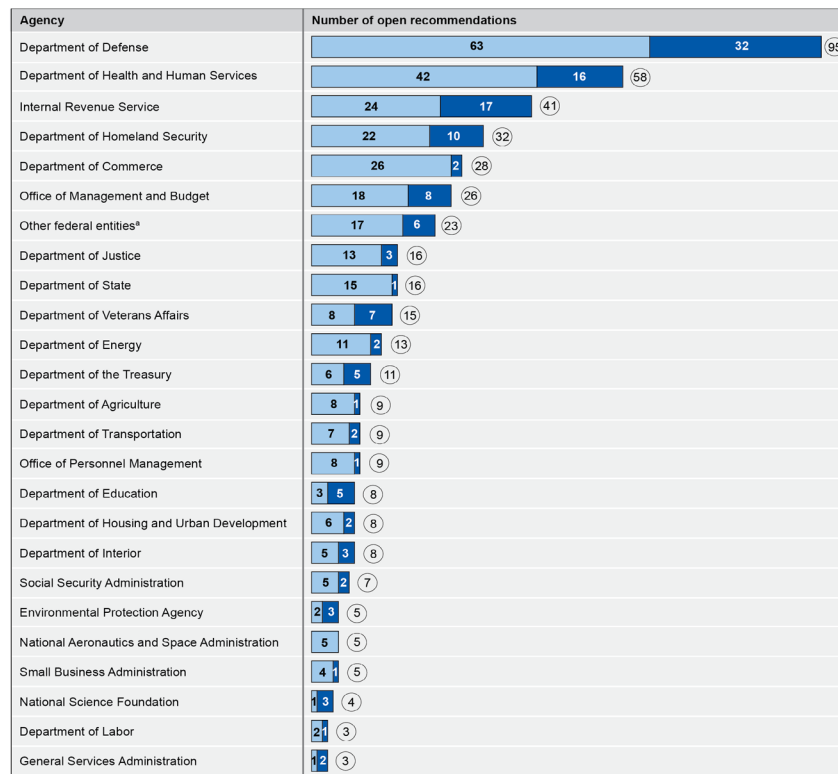
Open Matters to Congress and Recommendations to Agencies with Potential Financial Benefits

We identified 132 matters directed to Congress that have the opportunity to address fragmentation, overlap, and duplication, or achieve financial benefits. Of the 132 matters, 70 (about 53 percent) remained open as of April 2023. Appendix IV has a full list of all open matters to Congress.

We also identified 1,753 recommendations directed to federal agencies. As shown in figure 5, these recommendations span the government. Of the 1,753 recommendations, 457 (about 26 percent) remained open as of April 2023. Six agencies—Department of Defense, Department of Health and Human Services, Internal Revenue Service, Department of Homeland Security, Department of Commerce, and the Office of Management and Budget—each have at least 20 open recommendations.

⁶In calculating this estimate, we relied on individual estimates from a variety of sources, which considered different time periods and used different data sources, assumptions, and methodologies. These estimates are subject to increased uncertainty, depending on whether, how, and when they are addressed. This amount represents a rough estimate of financial benefits.

Figure 5: Number of Open Duplication and Cost Savings Recommendations by Agency, as of April 2023



Legend: ■ Open – not addressed ■ Open – partially addressed ○ Total open recommendations

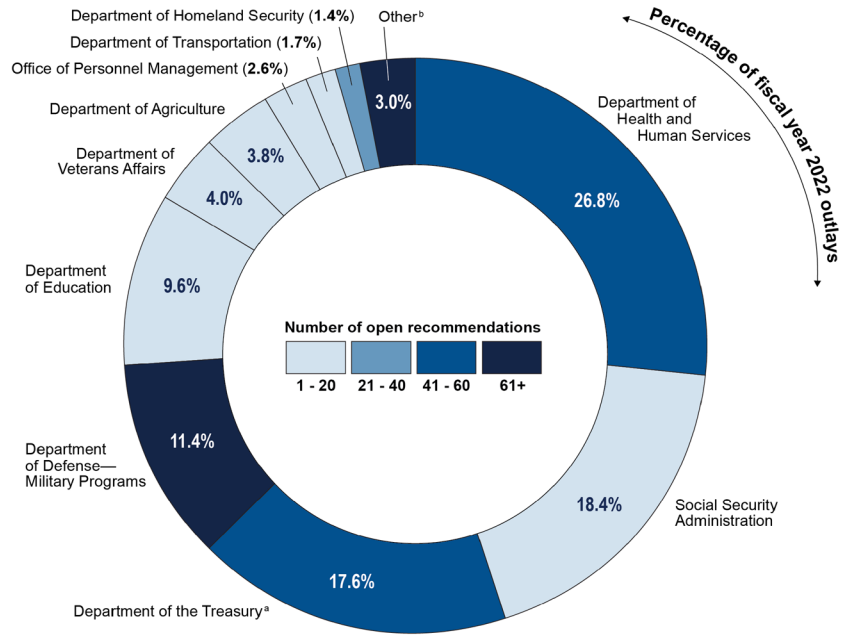
Source: GAO | GAO-23-106089

Note: These data include matters and recommendations related to our prior annual reports, from prior GAO reports not previously tracked in this body of work but that have potential financial benefits, and those newly identified in this annual report.

"Other federal entities" reflects open recommendations directed to the following federal entities: Capitol Police Board, Consumer Financial Protection Bureau, The Executive Office of the President, Federal Communications Commission, Federal Energy Regulatory Commission, Office of the Director of National Intelligence, U.S. Agency for International Development, U.S. Interagency Council on Homelessness, and U.S. Securities and Exchange Commission.

Approximately 64 percent of the open recommendations are directed to 10 agencies—Department of Health and Human Services, Social Security Administration, Department of the Treasury (including the Internal Revenue Service), Department of Defense, Department of Education, Department of Veterans Affairs, Department of Agriculture, Office of Personnel Management, Department of Transportation, and Department of Homeland Security—that made up about 97 percent of federal outlays in fiscal year 2022. Figure 6 highlights agencies with open recommendations, as well as their fiscal year 2022 share of federal outlays.

Figure 6: Fiscal Year 2022 Outlays and Number of Open Duplication and Cost Savings Recommendations, by Agency



Source: GAO. | GAO-23-106089

Notes: Due to rounding, the total percentages may not add up to exactly 100 percent.

These data include matters and recommendations related to our prior annual reports, from prior GAO reports not previously tracked in this body of work but that have potential financial benefits, and those newly identified in this annual report.

^aTreasury's percentage of fiscal year 2022 outlays includes interest payments on the national debt as well as costs associated with administering its bureaus, including the Internal Revenue Service. The total open recommendations to Treasury also include open recommendations to the Internal Revenue Service.

^bOther agencies include all federal agencies with fiscal year 2022 outlays not listed above.

Open Matters and Recommendations to Address Fragmentation, Overlap, and Duplication

Table 5 shows selected topic areas where agencies can take action by implementing recommendations to eliminate, reduce, and better manage fragmentation, overlap, and duplication and achieve other benefits, such as maintaining global economic competitiveness, strengthening homeland and national security, and improving delivery of federal services.

Table 5: Examples of Open Topic Areas and Potential Benefits

Topic area and description (GAO report number linked)	Mission	Potential benefit
DOD Nuclear Enterprise Oversight: The Department of Defense should ensure that a new oversight group documents roles, responsibilities, and communication methods, as well as a means to monitor long-standing nuclear enterprise issues. (GAO-21-486)	Defense	Improved oversight of the defense nuclear enterprise.
Federal Efforts to Advance Recycling: The Environmental Protection Agency should develop an implementation plan for conducting a study and developing recommendations regarding the effect of existing public policies, and the likely effect of modifying or eliminating such incentives and disincentives, upon the reuse, recycling, and conservation of materials. (GAO-21-87)	Science and the Environment	Improved ability to assess the effectiveness of existing and new recycling policies.
DOI's Oil and Gas Data Systems: The Department of Interior should develop a plan to address data-sharing challenges in the course of updating and modernizing key oil and gas data systems. (GAO-21-209)	Energy	Improved data sharing and staff time efficiencies.
Homelessness Programs: The Department of Housing and Urban Development and the Department of Health and Human Services should provide additional information or resources to local communities providing services to youth experiencing homelessness. (GAO-21-540)	Social Services	Improved effectiveness of services by local communities and access to services for youth experiencing homelessness.
VA Long-Term Care Fragmentation: The Department of Veterans Affairs should implement a consistent approach to better manage long-term care programs at the Veterans Affairs Medical Center level and improve access to the right care for veterans. (GAO-20-284)	Health	Improved ability to provide consistent care and access to long-term care for veterans.

Source: GAO | GAO-23-106089

Open Matters and Recommendations with Potential for Financial Benefits

Further steps by Congress and federal agencies are needed to fully address the matters and recommendations that could yield significant financial benefits, as shown in table 6. Specifically, Congress and agencies could potentially realize tens of billions of dollars in financial benefits.⁷

⁷In calculating this estimate, we relied on individual estimates from a variety of sources, which considered different time periods and used different data sources, assumptions, and methodologies. These estimates are subject to increased uncertainty, depending on whether, how, and when they are addressed. This amount represents a rough estimate of financial benefits.

Table 6: Examples of Topic Areas with Potential Financial Benefits of \$1 Billion or More

Topic area and description (GAO report number linked)	Mission	Potential financial benefits ^a (Source)
*Medicare Payments by Place of Service: Congress should consider directing the Secretary of Health and Human Services to equalize payment rates between settings for evaluation and management office visits and other services that the Secretary deems appropriate. (GAO-16-189)	Health	\$141 billion over 10 years (Congressional Budget Office)
*Nuclear Waste Disposal: The Department of Energy may be able to reduce certain risks by adopting alternative approaches to treating a portion of its low-activity radioactive waste. (GAO-22-104365)	Energy	Tens of billions of dollars (GAO)
*Disability and Unemployment Benefits: Congress should consider passing legislation to require the Social Security Administration to offset Disability Insurance benefits for any Unemployment Insurance benefits received in the same period. (GAO-14-343SP)	Income Security	\$2.2 billion over 10 years (OMB)
Student Loan Income-Driven Repayment Plans: The Department of Education should obtain data to verify income information for borrowers reporting zero income on Income-Driven Repayment applications. (GAO-19-347)	Training, Employment, and Education	More than \$2 billion over 10 years (Congressional Budget Office)
Navy Shipbuilding: The U.S. Navy could improve its acquisition practices and take steps to ensure ships can be efficiently sustained. (GAO-20-2)	Defense	Billions of dollars (GAO)
Medicare Advantage: The Centers for Medicare & Medicaid Services could better adjust payments for differences between Medicare Advantage plans and traditional Medicare providers in the reporting of beneficiary diagnoses. (GAO-12-51)	Health	Billions of dollars (MedPAC)
*Internal Revenue Service Enforcement Efforts: Enhancing the Internal Revenue Service enforcement and service capabilities can help reduce the gap between taxes owed and paid by collecting tax revenue and facilitating voluntary compliance. This could include expanding third-party information reporting. For example, reporting could be required for certain payments that rental real estate owners make to service providers, such as contractors who perform repairs on their rental properties. (GAO-09-238, GAO-08-956)	General Government	Billions of dollars (Joint Committee on Taxation)
Medicare Laboratory Tests: The Centers for Medicare & Medicaid Services should take steps to avoid paying more than necessary for clinical laboratory tests. (GAO-19-67)	Health	A billion or more dollars (GAO)

Legend: * = Legislation is likely to be necessary to fully address all matters or recommendations in this topic area.

Source: GAO. | GAO-23-106089

Note: The potential financial benefits shown in this table represent estimates of amounts GAO or others believe could accrue if steps are taken to implement the actions described. The estimates are dependent on various factors, such as whether action is taken and how it is taken. Actual financial benefits may be less, depending on costs associated with implementing the action, unintended consequences, and the effect of controlling for other factors. The individual estimates in this table should be compared with caution, as they come from a variety of sources, which consider different time periods and use different data sources, assumptions, and methodologies.

^aGAO developed the notional estimates, which are intended to provide a sense of the potential magnitude of financial benefits. Notional estimates have been developed using broad assumptions about potential savings, which are rooted in previously identified losses, the overall size of the program, previous experience with similar reforms, and similar rough indicators of potential savings. GAO generally determines the notional labels (millions, tens of millions, hundreds of millions, etc.) using a risk-based approach that takes into account factors such as the possible minimum and

maximum values of the financial benefit estimate (where available), the quality of the data underlying those values, the certainty of those values, and the rigor of the estimation method used.

We are sending copies of this report to the appropriate congressional committees and relevant federal agencies. In addition, this report is available at no charge on the GAO website at <https://www.gao.gov>.

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Comptroller General of the United States

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United States Senate

The Honorable Sheldon Whitehouse
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The Honorable Mark R. Warner
United States Senate

Appendix I: Objectives, Scope, and Methodology

Section 21 of Public Law 111-139, enacted in February 2010, requires us to conduct routine investigations to identify federal programs, agencies, offices, and initiatives with duplicative goals and activities within departments and government-wide.¹ This provision also requires us to report annually to Congress on our findings, including the cost of such duplication, with recommendations for consolidation and elimination to reduce duplication and specific rescissions (legislation canceling previously enacted budget authority) that Congress may wish to consider.

Our objectives in this report are to (1) identify potentially significant topic areas of a) fragmentation, overlap, and duplication, or b) opportunities for cost savings and enhanced revenues that exist across the federal government; (2) provide the implementation status on matters and recommendations identified; and (3) highlight examples of open matters directed to Congress and recommendations to federal agencies.

For the purposes of our analysis, we used the term “fragmentation” to refer to circumstances in which more than one federal agency (or more than one organization within an agency) is involved in the same broad area of national need. We used the term “overlap” when multiple agencies or programs have similar goals, engage in similar activities or strategies to achieve them, or target similar beneficiaries. We considered “duplication” to occur when two or more agencies or programs are engaged in the same activities or provide the same services to the same beneficiaries.² While fragmentation, overlap, and duplication are associated with a range of potential costs and benefits, we include them in this report only if there may be opportunities to improve how the government delivers these services.

To identify new topic areas with matters and recommendations to address fragmentation, overlap, and duplication, we examined programs and operations for these conditions, considered the potential positive and negative effects, and determined what, if any, actions Congress may wish to consider and agencies may need to take.³ For example, we used our

¹Pub. L. No. 111-139, § 21, 124 Stat. 8, 29 (2010), *codified at* 31 U.S.C. § 712 note.

²We recognize that there could be instances where some degree of program fragmentation, overlap, or duplication may be warranted because of the nature or magnitude of the federal effort.

³See GAO, *Fragmentation, Overlap, and Duplication: An Evaluation and Management Guide*, [GAO-15-49SP](#) (Washington, D.C.: April 2015).

prior work that identified leading practices that could help agencies address challenges associated with interagency coordination and collaboration and with evaluating performance and results in achieving efficiencies.⁴ The new areas of fragmentation, overlap, and duplication in this report are drawn from recently issued work with relevant matters and recommendations that have not been previously presented in an annual report.

To identify whether matters and recommendations create new opportunities for cost savings and enhanced revenues, we first considered if implementing the matter or recommendation could result in efficiencies in program operations or increased revenue to the government. We then collected and analyzed data on costs and potential savings to the extent they were available to develop our estimates. As a result, the new opportunities for potential cost savings or revenue enhancements in this report are drawn from recent work where we have determined that our matters and recommendations have the potential for a positive financial benefit.⁵ More detail on our methodology for estimating potential financial benefits is presented below.

To provide illustrative examples of open matters and recommendations that could yield potential financial or other benefits, we selected matters and recommendations in a variety of topic areas and to a diverse set of federal agencies. These examples include matters and recommendations with non-financial benefits, as well as those with potential financial benefits of \$1 billion or more.

We assessed the reliability of any computer-processed data that materially affected our findings, including cost savings and revenue enhancement estimates. The steps that we take to assess the reliability of data vary but are chosen to accomplish the auditing requirement that the data be sufficiently reliable given the purposes for which they are used in our products. We review published documentation about the data system

⁴See, for example, GAO, *Managing for Results: Practices for Effective Agency Strategic Reviews*, GAO-15-602 (Washington, D.C.: July 29, 2015); and *Managing for Results: Key Considerations for Implementing Interagency Collaborative Mechanisms*, GAO-12-1022 (Washington, D.C.: Sept. 27, 2012). Additional information on GAO's work on the GPRA Modernization Act of 2010 (GPRAMA) can be found at <https://www.gao.gov/leading-practices-managing-results-government> and information on GAO's work on best and leading practices in collaboration can be found at <https://www.gao.gov/leading-practices-collaboration-across-governments%2C-nonprofits%2C-and-private-sector>.

⁵The net benefit is a reflection of any financial or non-financial program improvements that exceed the costs of implementing our matters and recommendations.

and inspector general or other reviews of the data. We may interview agency or outside officials to better understand system controls and to assure ourselves that we understand how the data are produced and any limitations associated with the data. We may also electronically test the data to see whether values in the data conform to agency testimony and documentation regarding valid values, or we may compare data to source documents. In addition to these steps, we often compare data with other sources as a way to corroborate our findings. For each new area in this report, specific information on data reliability is located in the related products.

We provided drafts of our new topic area summaries to the relevant agencies for their review and incorporated these comments as appropriate.

Assessing the Status of Previously Identified Matters and Recommendations

For this review, we provide the status on 1,885 matters and recommendations to address fragmentation, overlap, and duplication or potentially achieve financial benefits.⁶ This number combines 1,752 matters and recommendations related to the 1,299 actions that were identified in our 2011-2022 annual reports, 30 matters and recommendations from other prior reports with newly identified potential financial benefits, and 103 matters and recommendations from recent work that are introduced in this report.⁷

⁶In previous annual reports on Duplication and Cost Savings, we tracked "actions" instead of matters and recommendations. While these describe similar populations, there are occasionally differences between the two. Specifically, some actions in our prior reports represented a combination of multiple related matters and recommendations, some actions were independent of matters and recommendations, and sometimes a single matter or recommendation was captured through multiple actions. In fiscal year 2023, GAO stopped tracking "actions" and integrated our relevant data into our system for tracking matters and recommendations. We also made improvements to our systems and processes, which enabled us to identify relevant matters and recommendations we had not previously included in this body of work. As such, the numbers and status in this report should not be directly compared with prior reports. See GAO's Duplication and Cost Savings webpage for links to the 2011 to 2022 annual reports: <http://www.gao.gov/duplication-cost-savings>.

⁷As noted above, our integration of data from our previously reported actions into our system for tracking matters and recommendations, combined with our improved process for identifying relevant recommendations not previously accounted for in this report, drives the difference between the 1,299 actions reported in our 2022 annual report year and the 1,782 matters and recommendations referred to here. Of the 483 additional observations identified here, more than half are closed.

To examine the extent to which Congress and federal agencies have taken action on implementing the 1,885 matters and recommendations associated with this report, we reviewed relevant legislation and agency documents such as budgets, policies, strategic and implementation plans, guidance, and other information between April 2022 and April 2023. In addition, we discussed the implementation status of the matters and recommendations with officials at the relevant agencies. Throughout this report, we present our counts as of April 2023, the latest date in which we received our most recent updates. We used data from our internal performance monitoring and accountability systems.⁸ The final data summary reports used to capture data updated through the end of April 30, 2023 were generated on May 11, 2023.

We used the following criteria in assessing the status of matters and recommendations:⁹

- In assessing the status of matters for Congress, we applied the following criteria:
 - “closed – implemented” means relevant legislation has been enacted and addresses the intent of the matter;
 - “open – partially addressed” means a relevant bill has passed a committee, the House of Representatives, or the Senate during the current congressional session, or relevant legislation has been enacted but only addressed part of the action needed; or a federal agency takes steps to address part of the matter with or without legislation. At the beginning of a new congressional session, we reapply the criteria. As a result, the status of a matter may move from open – partially addressed to open – not addressed if relevant legislation is not reintroduced from the prior congressional session;
 - “open – not addressed” means a bill may have been introduced but did not pass out of a committee, or no relevant legislation has been introduced; and

⁸The data in these systems are also used for our public [Recommendations Database](#) and annual performance and accountability reporting. See, for example, GAO, *Performance and Accountability Report, Fiscal Year 2022*, [GAO-23-900398](#) (Washington D.C.: Nov. 15, 2022).

⁹Since 2011, we have categorized 119 matters and recommendations as “closed – not implemented.” This is when the matter or recommendation is no longer relevant because of changing circumstances.

- Matters suggested for Congress may also be “closed – implemented” with or without relevant legislation if a federal agency takes steps that address all or part of the matter.
- In assessing the status of recommendations to agencies, we applied the following criteria:
 - “closed – implemented” means the agency has completed all actions to implement the recommendation or when actions have been taken that essentially meet the recommendation’s intent;
 - “open – partially addressed” means the agency has completed action(s) that contribute to the closure of the recommendation, but has not yet completed all actions to implement the recommendation; and
 - “open – not addressed” means the agency has not yet taken any actions or has action(s) planned or underway but not completed to implement the recommendation.

We also analyzed, to the extent possible, whether financial or other benefits have been realized, and included this information as appropriate. To identify financial and other benefits realized as a result of implementing our matters and recommendations, we interviewed relevant agency and program officials, and gathered and analyzed data on the net benefit of such actions. More detail on our methodology for determining realized financial benefits is presented below.

Methodologies for Determining Financial Benefits

Realized Financial Benefits

To determine net financial benefits that have resulted from action to implement our matters and recommendations, we collected and analyzed any preexisting estimates and other data on costs and potential savings, to the extent they were available, and linked supporting documentation to those estimates. While the implementation of GAO recommendations can result in a wide variety of improvements to program economy, effectiveness, efficiency, and equity, many of these improvements do not readily have the data necessary to calculate financial benefits. For some actions, available data may only capture a portion of the realized benefits. For all estimates of financial benefits, GAO estimates a net benefit to account both for the positive effects of the action and any related implementation costs.

 Appendix I: Objectives, Scope, and Methodology

We report the total financial benefits achieved through this work as a combination of the total savings reported in the previous annual report and the net present value of financial benefits achieved in fiscal year 2022.¹⁰ Estimates of financial benefits rely on a variety of sources, including our analysis, Congressional Budget Office estimates, individual agencies, and others, and use different time frames, underlying assumptions, data quality, and methodologies. To account for the imprecision resulting from differences among individual estimates, we calculate our total realized financial benefits rounded to the nearest \$100 million.

Potential Financial Benefits

Potential Financial Benefits are the financial benefits that could occur as a result of implementation of our matters and recommendations.¹¹ To develop estimates of potential financial benefits, we collected and analyzed any preexisting estimates and other data on costs and potential savings, to the extent they were available.¹² Estimating the potential benefits was not possible in some cases, for a variety of reasons. These include: 1) inability to predict the timing and nature of agency or congressional actions; 2) limited data on performance, funding, the extent of any identified deficiencies, or potential costs associated with taking action; and 3) external factors such as changes to the economy.

Each estimate was reviewed by one of our technical specialists to ensure that estimates were based on reasonably sound methodologies. We used partial data and conservative assumptions to provide rough estimates of the magnitude of potential savings when more precise estimates were not

¹⁰In our 2011-2022 annual reports, we followed a different methodology for calculating this total that did not rely on the net present value of savings in a fiscal year. Specifically, we presented both financial benefits that had accrued as of our report status date, and those that were expected to accrue in the future as the result of actions already taken, and divided our realized financial benefits into these two categories for all presentation of results. In 2023, we made improvements to standardize our data into fiscal year net present value.

¹¹Potential financial benefits are typically associated with matters and recommendations that are open-not implemented or open-partially implemented. However, in some cases they are also associated with matters and recommendations that are closed-implemented, because it may take time between when action is taken and when the financial benefit is realized.

¹²Financial benefits estimates came from a variety of sources, including our analysis, Congressional Budget Office estimates, individual agencies, and others, and use different time frames, underlying assumptions, data quality, and methodologies among these individual estimates.

Appendix I: Objectives, Scope, and Methodology

possible. There is a higher level of uncertainty for estimates of potential financial benefits that could accrue from actions on matters and recommendations not yet taken because these estimates are dependent on whether, how, and when agencies and Congress implement them, or due to a lack of sufficiently detailed data to make reliable forecasts.

As a result, many estimates of potential financial benefits are notionally stated using terms such as millions, tens of millions, or billions, to demonstrate a rough magnitude without providing a more precise estimate. Further, many of these estimates are not tied to specific time frames for the same reason. To calculate a total for potential financial benefits with a conservative approach, we used the minimum number associated with each term.¹³ To account for the increased uncertainty of estimate of potential financial benefits and the imprecision resulting from differences among individual estimates, we calculated the total potential financial benefits to the nearest \$10 billion, rounded down, and presented our results using a notional term.

This report is based upon work we previously conducted in accordance with generally accepted government auditing standards. Generally accepted government auditing 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.

¹³For example, if we had stated that an agency could potentially save "hundreds of millions," we would use \$100 million as part of our calculation of the total.

Appendix II: New Areas in Which GAO Has Identified Fragmentation, Overlap, or Duplication

This appendix presents 26 new topic areas in which we found evidence of fragmentation, overlap, or duplication among federal government programs.



MISSION AREA
Defense

Source: Department of Defense/
Helene C. Stikkel. | GAO-23-106089

1. DOD Artificial Intelligence Strategies

The Department of Defense should finalize and issue guidance and agreements that define roles and responsibilities to improve collaboration to better manage fragmentation among entities involved in artificial intelligence across the department.

Implementing Entity
Department of Defense
Related GAO Product
[GAO-22-105834](#)

Recommendations and Matters
One recommendation for DOD
Contact Information
Alissa Czyz at (202) 512-3058 or czyza@gao.gov

Artificial Intelligence (AI) will transform the character of warfare, according to the Department of Defense's (DOD) 2018 National Defense Strategy. Failure to adopt AI technology into legacy systems could (1) hinder the capability of warfighters to defend our nation, (2) erode cohesion among allies and partners, and (3) reduce access to markets that may contribute to a decline in our nation's prosperity and standard of living, according to the 2018 DOD AI Strategy. To avoid these negative consequences, DOD has made organizational changes and invested billions of dollars to incorporate AI technology into its operations.

In June 2018, DOD published its AI Strategy and established the Joint Artificial Intelligence Center to manage AI efforts and accelerate the delivery of AI-enabled capabilities across DOD. The 2018 DOD AI Strategy directs DOD to accelerate the adoption of AI and emphasizes that a strong, technologically advanced department is essential for protecting the security of the nation. Subsequently, DOD and the military services issued a number of additional AI-related strategies and plans.

In December 2021, the Deputy Secretary of Defense issued a memorandum directing the establishment of the Chief Digital and AI Officer. The memorandum states that the Chief Digital and AI Officer will serve as the DOD's senior official responsible for strengthening and integrating data, AI, and digital solutions. DOD announced initial operating capability of the Chief Digital and AI Officer in February 2022 and full operating capability in June 2022, integrating the Joint Artificial Intelligence Center, the Defense Digital Service, the Chief Data Officer, and the enterprise platform Advana into one organization.

In March 2022, [GAO found](#) that DOD had not fully incorporated leading practices for collaboration on its AI activities. DOD developed an AI governance structure to define department-wide AI roles and responsibilities and to establish and advance policies. However, DOD had not defined or set expectations for those responsible for collaborating with the Joint Artificial Intelligence Center or the broader DOD data ecosystem (e.g., people, technology, and culture). In response to a GAO department-wide survey, DOD respondents from 20 of the 39 organizations surveyed stated that they believe collaboration is challenged by a lack of clearly defined roles and responsibilities.

DOD officials told GAO in October 2021 that they were developing but had not issued guidance and agreements to define the roles and responsibilities of the military services and organizations as participants in AI collaboration. Additionally, they had not established time frames for issuing the guidance and agreements. Further, DOD officials did not provide details about what would be included in the additional guidance. Therefore, GAO was unable to determine to what extent the additional guidance may address the opportunities GAO identified for DOD to improve its AI collaboration practices.


In March 2022, GAO recommended the Secretary of Defense ensure that the Deputy Secretary of Defense, in coordination with the Chief Digital and AI Officer (once established) and the Joint Artificial Intelligence Center, finalize and issue guidance and agreements that define the roles and responsibilities of the military services and other DOD organizations for leadership and relevant participants collaborating on AI activities.

DOD agreed with this recommendation. In November 2022, DOD officials told GAO that the Chief Digital and AI Officer was drafting its charter that will define the roles and responsibilities of DOD components as they pertain to collaborating on AI activities. As of March 2023, DOD estimated that the charter will be published by June 2023. DOD will meet the intent of GAO's recommendation when it provides documentation that the Chief Digital and AI Officer charter has been issued and includes the necessary guidance and related agreements.

Addressing shortcomings in collaboration across its AI landscape will help DOD better manage fragmentation among entities in meeting its AI objectives. DOD's efforts would specifically benefit from finalizing guidance and agreements to ensure leadership and relevant participants are aware of and agree upon: (1) who will have what responsibilities, (2) how they will organize their joint and individual data sharing efforts, and (3) how they will make decisions regarding AI technology collaboration across the department.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to DOD for review and comment. DOD provided technical comments, which GAO incorporated as appropriate.

GAO Product: *Artificial Intelligence: DOD Should Improve Strategies, Inventory Process, and Collaboration Guidance.* [GAO-22-105834](#). Washington, D.C.: March 30, 2022.



MISSION AREA
Defense

Source: Department of Defense/
Helene C. Stikkel. | GAO-23-106089

2. DOD Predictive Maintenance

The military services should each designate a single entity with sufficient authority and resources necessary to support the implementation of predictive maintenance and better manage fragmentation.

<p>Implementing Entity Department of Defense</p> <p>Related GAO Product GAO-23-105556</p>	<p>Recommendations and Matters One recommendation each for the Army, Navy, Air Force, and Marine Corps (within the Department of the Navy)</p> <p>Contact Information Diana Maurer at (202) 512-9627 or maurerd@gao.gov</p>
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DOD is continually challenged to provide its warfighters with battle-ready ground combat systems, ships, submarines, and aircraft, spending nearly \$90 billion per year on weapon systems maintenance. To improve weapon system availability and military readiness, DOD is implementing predictive maintenance—a practice that relies on personnel using condition-monitoring technology and data analytics to schedule maintenance based on evidence of need. If implemented correctly, predictive maintenance could reform the military services' approach to maintaining weapon systems by reducing unplanned and unneeded maintenance and reducing maintenance delays, according to DOD officials.

In December 2022, GAO found that the military services had made limited progress implementing predictive maintenance, in part due to fragmented governance structures. For example:

- The Army identified three entities to oversee predictive maintenance implementation.
- The Marine Corps identified three entities to oversee predictive maintenance implementation.
- Navy officials acknowledged that they did not identify a single, specific entity to lead the implementation of predictive maintenance.
- The Air Force identified two entities to oversee predictive maintenance implementation.

According to the military services, they intend to scale the use of predictive maintenance across their weapon systems where it is beneficial and feasible to do so, but current governance structures are fragmented and unsuited to implementing predictive maintenance. Military services officials said that limited progress made toward implementing predictive maintenance results in part from the organization responsible not having a single entity designated with sufficient authority, staffing, and resources to support fuller implementation.


DOD guidance requires the military services to provide resources and designate a single focal point for predictive maintenance efforts. In addition, DOD guidance requires program managers to implement predictive maintenance in new weapon systems to achieve readiness at best value, and implement predictive maintenance for existing systems where it is technically feasible and beneficial. Further, DOD guidance requires the military services to establish a governance structure that includes all relevant stakeholders to coordinate execution of predictive maintenance. According to DOD, it is imperative that individuals and organizations overseeing predictive maintenance implementation have a comprehensive and understandable strategy.

In December 2022, GAO recommended that the Army, Navy, Marine Corps, and Air Force respectively designate a single entity with sufficient authority and resources necessary to support the implementation of predictive maintenance. The military services concurred with all four recommendations. As of April 2023, DOD had not provided updates on its efforts to implement the recommendations. GAO will continue to track DOD implementation.

By implementing GAO's recommendations, the military services could better manage fragmentation and improve oversight of predictive maintenance efforts on weapon systems where it is feasible and beneficial.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to DOD for review and comment. DOD stated that it did not have comments on this report section.

GAO Product: *Military Readiness: Actions Needed to Further Implement Predictive Maintenance on Weapon Systems*, [GAO-23-105556](#). Washington, D.C.: December 8, 2022.



MISSION AREA
Defense

Source: Department of Defense/
Helene C. Stikkel. | GAO-23-106089

3. National Security and Commercial Satellite Imagery and Analytics

The Secretary of Defense and Director of National Intelligence could better manage fragmentation, reduce risk of overlap, and potentially achieve cost savings by establishing clear roles and responsibilities across intelligence and defense stakeholders.

<p>Implementing Entity Department of Defense and Office of the Director of National Intelligence</p> <p>Related GAO Product GAO-22-106106</p>	<p>Recommendations and Matters One recommendation for DOD and one recommendation for ODNI</p> <p>Contact Information Alissa Czyz at (202) 512-3058 or czyza@gao.gov</p>
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Commercial remote sensing satellites and the data they produce have significantly enhanced the way countries approach critical international security issues, their economies, and climate change. Information collected from space informs national decision makers about evolving threats to U.S. interests—such as economic shifts in emerging rivals or adverse climate events—and enables the protection and defense of the homeland. Further, commercial imagery provides an advantage over government imagery in that it is all unclassified and therefore may be licensed to be shareable with all allies and partners, such as commercial imagery relating to Russia's invasion of Ukraine. Companies also provide analytic services that analyze remote sensing data, or satellite imagery, and that could further enhance the ability to gain useful information from satellite data.

Several key changes could significantly increase the Intelligence Community (IC) and DOD's demand for commercial satellite imagery, including the expansion of commercial space capabilities, increased DOD reliance on space, and the establishment of the U.S. Space Force in 2019. The National Geospatial-Intelligence Agency's (NGA) geospatial intelligence vision and commercial satellite strategy also reflect the importance of commercial analytic services that use remote sensing. Commercial analytic services can use remote sensing data to monitor economic indicators and transportation networks, as well as detect change. For example, one component within the U.S. Department of Agriculture acquired biweekly, commercial satellite imagery over the continental United States to monitor the progress of the 2022 U.S. crop season.

The National Reconnaissance Office (NRO) is the primary acquirer of commercial satellite imagery. NGA is the primary acquirer of geospatial intelligence-related commercial analytic services, including services that use remote sensing data for IC and DOD components. NRO took over the lead role for the acquisition of commercial satellite imagery from the NGA based on a 2014 request by the Director of National Intelligence, who intended to avoid unproductive competition between NGA and NRO.

In September 2022, [GAO found](#) that the IC and DOD had not ensured the establishment of clear roles and responsibilities for the acquisition of commercial satellite imagery and analytic services that use remote sensing data, and had not communicated relevant guidance to all relevant DOD and IC stakeholders. Specifically, GAO found that DOD officials in eight defense components were unclear about specific responsibilities for the acquisition of these commercial analytic services within the IC and DOD, such as the selection process or defined mission areas. NRO and NGA have memoranda documenting specific responsibilities among their two agencies, and officials from these components told GAO that they are generally satisfied with these agreements. However, NGA officials acknowledged that there are no defined roles within the IC and DOD for the acquisition of specific commercial analytic services that use remote sensing data.

In September 2022, GAO recommended that the Secretary of Defense ensure that clear roles and responsibilities across IC and DOD stakeholders are established for the acquisition of commercial satellite imagery, and that these roles are updated in DOD guidance and communicated to all relevant stakeholders. DOD concurred with this recommendation. As of October 2022, DOD officials stated that they were in the process of reviewing what updates are required for the NRO and NGA charters, and also acknowledged that they need to clarify roles and responsibilities for space launch services, commercial radio-frequency emissions, and prototype efforts that may use commercial satellite imagery.


GAO also recommended in September 2022 that the Director of National Intelligence ensure that NGA, in coordination with IC and DOD stakeholders, develop guidance to establish specific roles and responsibilities for commercial analytic services that use remote sensing data. The Office of the Director of National Intelligence did not agree or disagree with this recommendation.

Clarifying roles and responsibilities in these areas could assist the DOD and IC in better managing fragmentation and reducing risks associated with overlap by helping to ensure that DOD and IC components know which agency is responsible for buying what commercial satellite data and analytic services. Leading practices for government collaboration state that interagency efforts need clear roles and responsibilities.

Until the IC and DOD adopt an effective and unified approach to pursue emerging capabilities and hold themselves accountable for maximizing the contribution of commercial satellite capabilities, the U.S. risks losing ground to emerging competitors in the space domain as well as the ability to deliver technological advantages to the warfighter. While taking such action could lead to financial benefits, GAO is unable to estimate potential financial benefits due to the lack of available data and uncertainty around how the agencies would implement the recommendations.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to DOD and ODNI for review and comment. DOD provided technical comments, which GAO incorporated, as appropriate. ODNI did not provide comments on this report section.

GAO Product: *National Security Space: Actions Need to Better Use Commercial Satellite Imagery and Analytics*. [GAO-22-106106](#). Washington, D.C.: September 7, 2022.

 <p>MISSION AREA Defense</p> <p>Source: Department of Defense/ Helene C. Stikkel. GAO-23-106089</p>	<h4>4. Defense Logistics Agency Disposal Codes</h4> <p>The Department of Defense could better manage fragmentation to meet material disposition program goals by improving demilitarization coding processes and developing guidance on assessing disposition decisions.</p>
<p>Implementing Entity Department of Defense</p> <p>Related GAO Product GAO-22-105251</p>	<p>Recommendations and Matters Two recommendations for DOD</p> <p>Contact Information Diana Maurer at (202) 512-9627 or maurerd@gao.gov</p>

Each year, the Department of Defense (DOD) divests itself of thousands of items, including “major end items” such as High-Mobility Multipurpose Wheeled Vehicles and Mine-Resistant Ambush Protected vehicles. These items support combat readiness but could potentially be “demilitarized” for civilian use—that is, modified so the functional capabilities and inherent military design features of an item are eliminated.

DOD guidance establishes demilitarization codes that are assigned to major end items when they enter DOD’s inventory so that they are disposed of properly, which may include reuse, transfer to another federal agency, donation, sale, or destruction of the items. DOD’s Defense Logistics Agency (DLA) manages, controls, and oversees DOD’s demilitarization program.

In September 2022, [GAO found](#) that DOD applied demilitarization codes for most, but not all, of the major end items GAO examined for fiscal years 2019–2021. Specifically, GAO found that consistent codes were assigned in all DOD databases for 413 of the 437 national stock numbers examined, representing almost 3,000 items. However, 24 national stock numbers contained codes that were inconsistent among DOD databases. These 24 national stock numbers represented hundreds of item types, including Mine-Resistant Ambush Protected vehicles.

For 13 of the 24 national stock numbers, DOD did not include documentation explaining why the codes were inconsistent. For example, DOD was unable to provide documentation explaining why the code included in the Army database indicated that a container handling vehicle—a vehicle that can be used to carry munitions and other military equipment—did not need to be demilitarized. However, GAO identified a code in the DLA database that indicated significant demilitarization was required for that vehicle.

DLA is responsible for ensuring that demilitarization codes are consistent across DOD and for documenting the rationale for any code changes in its central database. GAO found that DLA does not have a reconciliation process that would enable the officials to identify and reconcile codes across DOD’s databases, some of which are maintained by the military services, not DLA.

DOD guidance states that each military service is responsible for deciding how to dispose of major end items that are no longer needed; however, military service officials said they lack specific guidance on what materiel disposition program-related factors to consider for major end items. For example, according to officials from three of the four military services GAO interviewed, they did not assess their disposition decisions for unneeded High-Mobility Multipurpose Wheeled Vehicles because DOD guidance did not require it. As a result, in fiscal years 2019–2021, three military services turned in their unneeded High-Mobility Multipurpose Wheeled Vehicles to DLA, where most were eventually destroyed, without considering other available disposition options (e.g. exchange or sell). Because of the absence of such guidance, there is the risk that the expected outcomes of DOD’s material disposition program—safeguarding national security interests, minimizing the

destruction of government property, and optimizing monetary return to the U.S. government—will not be achieved.

GAO made two recommendations to DOD's Office of the Under Secretary of Defense for Acquisition and Sustainment to (1) establish a process to review and reconcile inconsistent demilitarization codes and document changes, and (2) develop guidance for the military services on how to, when disposing of major end items, assess potential risks to national security, avoid unnecessary destruction, and optimize monetary returns to the U.S. government. DOD partially concurred with these two recommendations. DOD officials told GAO that a demilitarization code reconciliation process is already in place, and any inconsistencies or inaccuracy with recording these code assignments are due to the military services' information systems, which are outside of DLA's control. They also said that developing guidance on assessing risk to national security when making disposition decisions is outside of the scope of DLA's mission.


GAO continues to believe its recommendations are valid. Because DLA maintains the demilitarization program on behalf of the Office of the Under Secretary of Defense for Acquisition and Sustainment, DLA is responsible for ensuring the accuracy of demilitarization codes, according to DOD policy and as reiterated by DOD in its comments to GAO. Regarding the scope of DLA's mission, DOD's materiel disposition guidance states that DLA is to establish program guidance, provide management review and analysis, and establish internal control measures as part of their responsibilities.

As of February 2023, DOD had not implemented GAO's recommendations. However, in February 2023, DOD officials also informed GAO that their Federal Logistics Information System, which tracks demilitarization codes throughout the department, is undergoing upgrades to reconcile any inconsistencies between DLA and the military services' database systems. DOD expects to complete the first phase of this upgrade by the end of fiscal year 2025. DOD also said its Demilitarization Program Office will be meeting with the DOD Disposal Policy Working Group to review the military services' disposal practices by the end of December 2023.

Establishing a process for reviewing and reconciling inconsistent demilitarization codes and fully documenting code changes to better manage fragmentation and ensure consistency across the department could help DOD avoid (1) releasing major end items (including sensitive items) to the general public and (2) destroying items that are eligible for release to other entities.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to DOD for review and comment. DOD provided technical comments, which GAO incorporated as appropriate.

GAO Product: *Defense Logistics: DOD Can Better Manage Demilitarization Coding and Disposition Decisions.* [GAO-22-105251](#). Washington, D.C.: September 27, 2022.



5. Broadband National Strategy

Responsible federal offices need a national broadband internet access strategy and should address any key statutory limitations to better manage fragmented efforts across 15 federal agencies and more than 130 programs, and to address overlap and potential duplication.

MISSION AREA
Economic development

Source: PhotoDisc. | GAO-23-106089

Implementing Entity
Executive Office of the President and National Telecommunications and Information Administration

Related GAO Product
[GAO-22-104611](#)

Recommendations and Matters
One recommendation for EOP and one recommendation for NTIA

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Broadband internet access is critical for everyday activities such as education, work, and healthcare. The COVID-19 pandemic has underscored the importance of access to broadband and the “digital divide” between those who have access and those who do not. Millions of Americans lack broadband, despite at least \$44 billion in federal investment from fiscal years 2015 through 2020. Congress has continued to appropriate new funding for broadband, including nearly \$65 billion for new and existing broadband programs in the Infrastructure Investment and Jobs Act (Pub. L. 117-58, 135 Stat. 429, 1350 (2021)) in November 2021.

However, in May 2022, [GAO found](#) that federal broadband access efforts are fragmented and overlapping, with more than 130 programs administered across 15 federal agencies. For example, some programs have broadband access as their main purpose, while for many others broadband access is one possible use of program funds. Programs also vary in how they support broadband—such as building broadband infrastructure, helping people afford broadband services or devices to access the internet, or building digital skills—and some programs can be used for multiple purposes.

In 2018, the National Telecommunications and Information Administration (NTIA) led a group of agencies that reviewed broadband program statutes to identify differing definitions. Programs may have different definitions or eligibility criteria—for example, there are differences in terminology or minimum eligible broadband speeds across programs. These differences may be established in statute or through agency administrative processes. However, the interagency group did not identify which statutory broadband provisions limit alignment or coordination with other broadband programs, or recommend any changes, as that was beyond the scope of the group’s analysis. In 2015, [GAO found](#) that legislative changes may be necessary to better manage fragmentation and overlap. As such, it is important to consider whether and how statutes affect the fragmented area of broadband.

In 2021, the National Economic Council—within the Executive Office of the President (EOP)—began to lead efforts to coordinate broadband internet access programs, but these efforts were not guided by a current national strategy. Staff from EOP told GAO they were considering whether a national strategy is needed.

Agency officials and staff from the National Economic Council told GAO that aligning broadband programs from various agencies can be challenging because of the differences among programs. A lack of alignment can make it difficult to use programs in a complementary way. In addition, non-federal stakeholders GAO interviewed identified challenges associated with using fragmented and overlapping federal broadband programs, including using programs in a complementary way.


In May 2022, GAO made one recommendation to EOP, through the National Economic Council, to develop and implement a national broadband strategy with clear roles, goals, and objectives. GAO also made one recommendation to NTIA, directing the Office of Internet Connectivity and Growth to consult with various White House offices to identify the key statutory provisions that limit the beneficial coordination of broadband programs and offer legislative proposals to address the limitations, as appropriate.

EOP did not take a position on the recommendation. NTIA agreed with the recommendation. In March 2023, EOP noted that the National Economic Council has prioritized broadband coordination, including by (1) chairing a leadership committee attended by key agency heads; (2) co-chairing a broadband working group that coordinates agency efforts; and (3) attending meetings that bring together agencies involved with broadband funding or infrastructure deployment. While this is a start, there still needs to be a strategy containing clear roles, goals, and objectives.

A broadband national strategy could synchronize interagency efforts, manage fragmentation and overlap, and reduce the risk of potentially wasteful duplication. Identifying key statutory provisions limiting program alignment could give Congress insight into possible beneficial legislative changes.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to EOP and NTIA for review and comment. EOP provided technical comments, which GAO incorporated as appropriate. NTIA stated that it did not have comments on this report section.

GAO Product: *Broadband: National Strategy Needed to Guide Federal Efforts to Reduce the Digital Divide.* [GAO-22-104611](#). Washington, D.C.: May 31, 2022.



MISSION AREA
Economic development

Source: PhotoDisc. | GAO-23-106089

6. Tribal Broadband National Strategy

The federal government should develop a national strategy and coordination framework to better manage the fragmentation among programs intended to increase tribal broadband access.

<p>Implementing Entity Executive Office of the President and National Telecommunications and Information Administration</p> <p>Related GAO Product GAO-22-104421</p>	<p>Recommendations and Matters One recommendation for EOP and one recommendation for NTIA</p> <p>Contact Information Andrew Von Ah at (202) 512-2834 or vonaha@gao.gov</p>
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Broadband internet access is critical for economic development, jobs, health care, education, and overall quality of life, but access on tribal lands has lagged behind the rest of the country. As of 2020, estimates show that more than 18 percent of people living on tribal lands could not access broadband service, compared to about 4 percent of people in non-tribal areas. Federal efforts to increase broadband access are ongoing. Federal agencies provided at least \$44 billion for broadband access across the country from fiscal years 2015 through 2020. However, while many federal programs can support broadband on tribal lands, most are not exclusive to Tribes, thus Tribes compete with other communities and providers for funding.

In June 2022, GAO found that persistent barriers, including fragmentation among the over 130 federal broadband programs across 15 agencies, limited Tribes' and broadband providers' ability and interest in participating in federal broadband programs. Officials from Tribes, tribal associations, and broadband providers told GAO that eligible applicants face challenges identifying the programs that best fit their needs from the landscape of numerous, but fragmented, federal broadband programs. Additionally, these officials said that Tribes and providers may lack the time or resources to research the programs.

In 2021, the Executive Office of the President (EOP), through the National Economic Council and other offices, took the lead for coordination, including coordinating efforts focused on tribal broadband. However, the National Economic Council has not developed a national broadband strategy to guide these efforts, either in general or on tribal lands.

GAO also found that the American Broadband Initiative, a federal interagency coordination group for broadband issues co-chaired by the National Telecommunications and Information Administration (NTIA), lacks a tribal focus. American Broadband Initiative has cross-agency working groups, which provide the framework to implement coordination efforts among agencies and address issues within specific areas, such as permitting and federal funding. However, the American Broadband Initiative has not established a coordination framework for addressing tribal issues to support better tribal coordination despite recommendations from the Department of the Interior and other federal agencies.

In June 2022, GAO made two recommendations: (1) EOP, through the National Economic Council, should develop a national strategy with clear roles, goals, and performance measures for closing the gap in broadband access on tribal lands as part of a broader national broadband strategy; and (2) NTIA should establish a framework within the American Broadband Initiative for addressing tribal barriers. EOP did not agree or disagree with the recommendation. NTIA agreed with the recommendation. In March 2023, EOP noted that it coordinates broadband activities through various interagency forums, including by chairing a leadership committee attended by key agency heads and convening a tribal working group that focuses on agency coordination to minimize confusion for Tribes. While this is a start, there still needs to be a strategy containing clear roles, goals, and objectives.

A national broadband strategy is still needed and should include a focus on tribal broadband access. A national strategy could help better manage fragmentation and align efforts to more effectively reduce the persistent barriers Tribes face in accessing federal programs. Further, creating a framework for focusing on tribal issues within the existing interagency coordination mechanism could help implement a national strategy and help agencies reduce key barriers that have contributed to the gap in broadband availability.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to EOP and NTIA for review and comment. EOP provided technical comments, which GAO incorporated as appropriate. NTIA stated that it did not have comments on this report section.

GAO Product: *Tribal Broadband: National Strategy and Coordination Framework Needed to Increase Access*. [GAO-22-104421](#). Washington, D.C.: June 22, 2022.

 <p>MISSION AREA Economic development</p> <p>Source: PhotoDisc. GAO-23-106089</p>	<h3>7. Tribal Economic Development</h3> <p>The Department of Commerce could better manage fragmentation and address potential overlap among 22 federal economic development programs for tribal entities across seven agencies.</p> <table border="1"> <tr> <td data-bbox="678 527 971 569"> Implementing Entity Department of Commerce </td> <td data-bbox="971 527 1230 569"> Recommendations and Matters Two recommendations for Commerce </td> </tr> <tr> <td data-bbox="678 569 971 653"> Related GAO Product GAO-22-105215 </td> <td data-bbox="971 569 1230 653"> Contact Information Anna Maria Ortiz at (202) 512-3841 or ortiza@gao.gov or William B. Shear at (202) 512-8678 or shearw@gao.gov </td> </tr> </table>	Implementing Entity Department of Commerce	Recommendations and Matters Two recommendations for Commerce	Related GAO Product GAO-22-105215	Contact Information Anna Maria Ortiz at (202) 512-3841 or ortiza@gao.gov or William B. Shear at (202) 512-8678 or shearw@gao.gov
Implementing Entity Department of Commerce	Recommendations and Matters Two recommendations for Commerce				
Related GAO Product GAO-22-105215	Contact Information Anna Maria Ortiz at (202) 512-3841 or ortiza@gao.gov or William B. Shear at (202) 512-8678 or shearw@gao.gov				

Historically, tribal communities have experienced higher rates of unemployment and poverty than nontribal communities. Tribal economic development—for example, through the creation of businesses and jobs in tribal communities—offers an opportunity to address these long-standing challenges. The federal government administers programs to facilitate this economic development.

In August 2022, [GAO identified](#) fragmentation, whereby 22 federal programs across seven agencies provide economic development assistance to tribal entities—such as tribal governments and businesses—in the form of grants, loans, and loan guarantees. Additionally, GAO identified evidence of potential overlap in the eligible activities that program funds could support. For example, 13 of the 22 programs provided assistance to Tribes that could be used for conducting business feasibility studies or developing economic development plans.

GAO found that no federal agency maintained a list or repository of information on federal economic development programs across agencies that are available to tribal entities. Officials from tribal organizations told GAO that many Tribes have limited capacity to identify and access programs and may not be aware of the federal assistance available.


The Office of Native American Business Development within the Department of Commerce was established by statute in 2000. The director of this office has statutory responsibility for, among other things, assisting Tribes and other eligible entities with identifying and taking advantage of business development opportunities. However, according to Commerce officials, the office has not had a director nor been operational since 2011. This is in part because Commerce never created a plan for administering the office, including identifying its organizational structure, the total number of staff, or how responsibilities would be assigned.

In 2022, GAO made two recommendations to Commerce to (1) establish an organizational structure and assign responsibilities for the Office of Native American Business Development and (2) in coordination with other relevant federal agencies and entities, maintain and share a repository of information on economic development programs across federal agencies and assist tribal entities in identifying programs best suited to their needs. Commerce agreed with both recommendations.

Tribal entities make critical contributions to the economic health of their communities, and federal economic development programs can support their success. However, fragmentation and unnecessary overlap among programs may result in tribal entities missing out on valuable support. By fully establishing the Office of Native American Business Development and maintaining a repository of information on federal economic development programs available to tribal entities, Commerce can help these entities identify and access federal resources that could facilitate increased tribal economic development.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to Commerce for review and comment. Commerce stated that it did not have comments on this report section.

GAO Product: *Tribal Economic Development: Action Is Needed to Better Understand the Extent of Federal Support.* [GAO-22-105215](#). Washington, D.C.: August 30, 2022.



MISSION AREA
Energy

Source: ©Corbis. | GAO-23-106089

8. Lessons Learned from Disasters Involving the Electricity Grid

The Department of Energy could help better manage fragmentation and more effectively support electricity grid resilience and disaster response and recovery by developing a comprehensive approach for coordinating its efforts.

Implementing Entity Department of Energy Related GAO Product GAO-22-105093	Recommendations and Matters One recommendation for DOE Contact Information Frank Rusco at (202) 512-3841 or ruscof@gao.gov	
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Natural disasters, such as cyclones, earthquakes, hurricanes, wildfires, and severe storms—and the power outages resulting from these disasters—have affected millions of customers and cost billions of dollars. The growing severity of wildfires and extreme weather events in recent years has been a principal contributor to an increase in the frequency and duration of power outages in the United States.

Federal agencies play a significant role in responding to disasters and supporting electricity grid recovery and resilience. In particular, the Department of Energy (DOE) coordinates with other agencies to reestablish damaged energy systems after disasters and then transitions to longer-term efforts to support grid recovery with technical assistance to stakeholders, including federal, state, territorial, and industrial entities.

In June 2022, GAO found that stakeholders that responded to certain disasters from 2017 through 2021 had identified lessons learned for disaster response planning, coordination, workforce and training, tools and technology, and local capacity. For its part, DOE began deploying an incident response team to disaster areas, bringing responders with subject-matter expertise about the electricity grid into affected areas quickly.

However, DOE does not have a comprehensive approach for coordinating its activities for a broader electricity grid support mission. Specifically, DOE's grid recovery and technical assistance programs and activities are fragmented across multiple offices within the department. Agency officials within these offices said that roles and responsibilities are not clear during the transition from disaster response to grid recovery. It is also not clear how lessons learned are communicated among these and other DOE efforts. Moreover, agency officials said that in some cases, one office was not aware of disaster response or recovery efforts being undertaken by another office. GAO's Disaster Resilience Framework states that bringing together the disparate missions and resources that support disaster risk reduction can help build resilience to natural hazards.


In June 2022, GAO made one recommendation that DOE should establish a comprehensive approach to enhance coordination among its disaster response, grid recovery, and technical assistance efforts. This approach should include developing a plan to integrate lessons learned from prior disaster response efforts into the resilience goals of its grid recovery and technical assistance efforts.

DOE agreed with this recommendation. In September 2022, DOE outlined several efforts underway at the Office of Cybersecurity, Energy Security, and Emergency Response to enhance coordination and provide some technical assistance. As of February 2023, DOE stated that it uses a number of mechanisms to coordinate and manage incidents and events across missions, programs, and facilities, and the intent of these efforts includes ensuring the coordination of functions, personnel, procedures, and communications to minimize duplication. However, DOE did not identify a plan to establish a comprehensive, DOE-wide approach to enhancing coordination among its disaster response, grid recovery, and technical assistance missions.

A comprehensive approach that clearly establishes the roles and responsibilities for integrating relevant information and lessons learned across DOE's broader electricity grid support mission can help better manage fragmentation. This will allow the agency to enhance coordination among its efforts and better target resources and technical assistance to where it would more effectively enhance grid resilience and support disaster risk reduction actions.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to DOE for review and comment. DOE believes it is already implementing this recommendation and provided examples of its efforts to coordinate among their emergency response functions. However, the agency has not provided sufficient evidence that this coordination incorporates its grid recovery and technical assistance efforts. If DOE implemented its coordination efforts to effectively incorporate these missions, it could reduce fragmentation and more effectively enhance grid resilience and support disaster risk reduction actions. DOE also provided technical comments that were incorporated as applicable.

GAO Product: *Electricity Grid: DOE Should Address Lessons Learned from Previous Disasters to Enhance Resilience*. [GAO-22-105093](#). Washington, D.C.: June 9, 2022.



9. Sustainable Aviation Fuel

The Departments of Agriculture, Energy, and Transportation should develop and incorporate performance measures to better track progress toward sustainable aviation fuel production goals and manage fragmentation of their efforts.

<div style="background-color: #0056b3; color: white; padding: 5px; margin-bottom: 5px;"> MISSION AREA General government </div> <p style="font-size: small; margin: 0;">Source: PhotoDisc. I GAO-23-106089</p>	<p>Implementing Entity Department of Agriculture, Department of Energy, and Department of Transportation</p> <p>Related GAO Product GAO-23-105300</p>	<p>Recommendations and Matters Three recommendations total; one each for USDA, DOE, and DOT</p> <p>Contact Information Heather Krause at (202) 512-2834 or krauseh@gao.gov</p>
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Absent concerted action, greenhouse gas emissions from the U.S. commercial aviation sector are expected to increase in the coming decades. To reduce greenhouse gas emissions from aviation, the White House announced a sustainable aviation fuel Grand Challenge in September 2021. Sustainable aviation fuel is made from renewable and waste feedstocks that can reduce greenhouse gas emissions on a lifecycle basis. The Grand Challenge goal is to supply 3 billion gallons of sustainable aviation fuel per year by 2030 and around 35 billion gallons per year by 2050, which would be enough to meet 100 percent of projected U.S. domestic commercial jet fuel demand.

In March 2023, [GAO found](#) that sustainable aviation fuel production and use in the U.S. reached 15.8 million gallons in 2022. Sustainable aviation fuel production accounted for less than 0.1 percent of the total jet fuel used by major U.S. airlines. This falls well below a 2012 Federal Aviation Administration goal for U.S. airlines to use 1 billion gallons of sustainable aviation fuel per year by 2018.

GAO spoke to various stakeholders, such as sustainable aviation fuel producers and airports, who said factors driving the sustainable aviation fuel market include airlines' interest in reducing their greenhouse gas emissions and incentives provided by the California low carbon fuel standard and the federal renewable fuel standard programs. However, the high price of sustainable aviation fuel compared to conventional jet fuel is a key factor inhibiting increased production and use. Other factors inhibiting market growth include the long time frames and high costs of developing new sustainable aviation fuel production facilities. According to stakeholders, sustainable aviation fuel production facilities can cost \$1 billion and take anywhere from 5 to 10 years to complete.

The Departments of Transportation, Energy, and Agriculture published a roadmap outlining actions supporting the Grand Challenge goals in September 2022. The roadmap outlines the agencies' plans across six action areas and encompasses activities the agencies have engaged in for a number of years. For example, agencies have sponsored research and provided direct financial support for sustainable aviation fuel production. This federal support has contributed to technology development, demonstration projects, and the construction of new facilities. As stated in the roadmap, the agencies will form public-private implementation teams around the action areas to further refine activities and timelines. However, GAO found that the roadmap does not establish performance measures for agencies to monitor, evaluate, and report on the result of these actions. GAO has previously reported that interagency collaborative efforts can benefit from creating and using performance measures.

GAO made one recommendation to each of the Departments of Transportation, Energy, and Agriculture to coordinate on developing and incorporating performance measures into the roadmap. The Departments of Transportation and Agriculture concurred with the recommendation. In response to a draft of GAO's March


2023 report, the Department of Energy indicated that the recommendation had been completed and that its planned roadmap activities will enable progress to be measured. GAO stated further steps would be needed to fully implement this recommendation. Specifically, the roadmap does not identify performance measures that relate to the Grand Challenge long-term goals or the associated information the agencies would need to collect to be able to measure performance regularly.

As of May 2023, the Department of Energy said it now concurs with the recommendation and has taken recent steps, such as launching a website to communicate progress of the Grand Challenge. The Department of Energy also stated that the Interagency Sustainable Aviation Fuel Working Group plans to publish an annual report beginning in September 2023 that includes monitoring of industry progress.

Incorporating performance measures into the Grand Challenge roadmap could help enable the agencies to better manage fragmentation by monitoring and evaluating the effectiveness of their actions, and communicating and reporting on the extent to which sustainable aviation fuel is poised to contribute to larger aviation greenhouse gas emissions reduction goals.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to the Departments of Agriculture, Energy, and Transportation for review and comment. The Departments of Agriculture and Transportation stated that they did not have comments on this report section. The Department of Energy provided technical comments, which GAO incorporated as appropriate.

GAO Product: *Sustainable Aviation Fuel: Agencies Should Track Progress toward Ambitious Federal Goals.* [GAO-23-105300](#). Washington, D.C.: March 23, 2023.

 <p>MISSION AREA Homeland security, law enforcement or both</p> <p>Source: PhotoDisc. GAO-23-106089</p>	<h3>10. DOJ and FBI Responsiveness to Congress</h3> <p>The Department of Justice could better manage fragmentation of its process for responding to congressional correspondence by developing guidance on data quality for the department's tracking systems.</p>
<p>Implementing Entity Department of Justice</p> <p>Related GAO Product GAO-23-105231</p>	<p>Recommendations and Matters One recommendation for DOJ</p> <p>Contact Information Gretta Goodwin at (202) 512-8777, goodwin@gao.gov or Triana McNeil at (202) 512-6691, mneilt@gao.gov</p>

In conducting oversight of the Department of Justice (DOJ), congressional committees and individual members of Congress send hundreds of correspondence letters each year to DOJ and its components, such as the FBI. Some of these correspondence letters seek information on topics ranging from specific constituent concerns to broad issues regarding U.S. law enforcement and justice-related matters. Members of Congress have raised concerns about DOJ's timeliness in responding to these inquiries.

DOJ is to establish policies and procedures for managing correspondence, according to the *DOJ Correspondence Manual*. Further, the *Justice Manual* recognizes the importance of providing timely responses to congressional correspondence, instructs all components to follow the direction of DOJ's Office of Legislative Affairs with any communications with Congress, and directs components to make it a priority to assist in responding to congressional inquiries.

In November 2022, [GAO found](#) that DOJ has not ensured that its components maintain accurate and complete data when managing congressional correspondence. Specifically, DOJ does not have guidance that would help its components establish and maintain a systematic way to organize their congressional correspondence data. Fragmented processes for ensuring accurate and complete data among DOJ offices and components could lead to differences in response timeliness depending on which DOJ office or component receives the correspondence.

GAO recommended in its November 2022 report that DOJ develop guidance on correspondence management system data quality to help ensure that DOJ and its components are consistently entering accurate and complete tracking data. DOJ concurred with the recommendation and said it has begun implementation efforts. For example, DOJ officials said a new Executive Secretary has been appointed to improve existing processes and DOJ officials have been developing data quality guidance for DOJ's correspondence management system. As of February 2023, DOJ reported that it is (1) adding new functionality to its correspondence management system to improve tracking of congressional correspondence, and (2) developing new procedures and metrics to strengthen the department's ability to manage congressional correspondence.

By consistently documenting information such as key dates, DOJ can reduce the negative effects of fragmentation and reliably use the data it captures to better track and monitor efforts to respond to congressional correspondence department-wide.

Agency Comments: GAO provided a draft of this report section to DOJ for review and comment. DOJ provided technical comments, which GAO incorporated, as appropriate.

GAO Product: *Department of Justice: Actions Needed to Better Track and Monitor Responses to Congressional Correspondence.* [GAO-23-105231](#). Washington, D.C.: November 2, 2022.



MISSION AREA
Homeland security, law enforcement or both
Source: PhotoDisc. | GAO-23-106089

11. Domestic Terrorism Threats

The Federal Bureau of Investigation and Department of Homeland Security's Office of Intelligence and Analysis could better manage fragmentation by improving collaboration efforts to identify and counter domestic terrorism threats.

<p>Implementing Entity Federal Bureau of Investigation and Department of Homeland Security Office of Intelligence and Analysis</p> <p>Related GAO Product GAO-23-104720</p>	<p>Recommendations and Matters Three recommendations each for FBI and DHS Office of Intelligence and Analysis</p> <p>Contact Information Triana McNeil at (202)-512-8777 or mcneilt@gao.gov</p>
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The threat posed by domestic terrorism is on the rise. In January 2022, Federal Bureau of Investigation (FBI) officials testified that the number of domestic terrorism-related investigations had more than doubled since spring 2020. Further, the Secretary of the Department of Homeland Security (DHS) stated that domestic violent extremists pose the most lethal and persistent terrorism-related threat to the homeland. The FBI—within the Department of Justice—and DHS are the main federal entities charged with preventing terrorist attacks in the U.S. including those perpetrated by domestic terrorists. FBI has lead responsibility for federal domestic terrorism investigations and domestic intelligence efforts. DHS is responsible for producing terrorist threat information in coordination with federal, state, and local government agencies, and private entities.

In February 2023, GAO found that the FBI and DHS's Office of Intelligence and Analysis did not report comprehensive domestic terrorism data in response to a requirement in the National Defense Authorization Act for Fiscal Year 2020 (Pub. L. No. 116-92, tit. LVI, § 5602, 133 Stat. 1198, 2154-59 (2019)). For the initial 2021 Strategic Intelligence Assessment report, a report required by the Act, the FBI relied on a manual effort to compile required data. Although DHS's Office of Intelligence and Analysis maintained a list of domestic terrorism incidents, FBI officials initially stated that they were unaware of the data and DHS officials stated that they were not asked for the data. In the subsequent 2022 Strategic Intelligence Assessment report, FBI officials noted that they were made aware of DHS's Office of Intelligence and Analysis tracking efforts, and a DHS official stated that DHS provided some input on specific data to be added to the assessment report.

GAO also found that the FBI and DHS's Office of Intelligence and Analysis efforts to identify and counter domestic terrorism threats generally followed the five leading practices related to collaboration, but continued to face challenges in two areas. Specifically, the agencies faced challenges because, although they have had an information sharing agreement since 2003 and had various component level memoranda, they had not assessed the effectiveness of those agreements. Leading practices on collaboration recommend documenting how agencies should collaborate through codified processes that may enable trust and also build and establish relationships. Further, FBI and DHS's Office of Intelligence and Analysis had not consistently assessed the results of their collaborative efforts in preventing and addressing domestic terrorism; they only evaluated their respective agencies' activities.

In February 2023, GAO made three recommendations to each agency. Specifically, GAO recommended that (1) the agencies coordinate to report incident data from both agencies in response to the annual update requirement in the National Defense Authorization Act for Fiscal Year 2020; (2) assess formal agreements to ensure they fully articulate a joint process for working together to counter domestic terrorism threats; and (3) implement a process to periodically evaluate their collaboration practices. The FBI and DHS's Office of Intelligence and Analysis agreed with all recommendations.

As of April 2023, DHS reported that its Office of Intelligence and Analysis and the FBI are working collaboratively to develop the 2023 Strategic Intelligence Assessment report, which will reflect both organizations' input regarding significant domestic terrorism incidents during fiscal year 2022.

DHS also stated that it has reviewed its formal agreements with the FBI and is taking steps to strengthen collaboration and coordination on domestic terrorism threats. For example, DHS said it is establishing a Deputy Under Secretary for Intelligence Partnerships to elevate partner engagement efforts with federal and other partners. Also, according to DHS, the FBI is working to identify an FBI Counterterrorism Division employee to be co-located with DHS's Office of Intelligence and Analysis Counterterrorism Mission Center to provide on-site access and support.

Additionally, DHS stated that it continues to work with the FBI on certain DHS employees obtaining direct access to FBI investigative data. Finally, according to DHS officials, DHS and the FBI domestic terrorism issue managers and counterterrorism senior leaders have regular meetings, in which ongoing collaboration practices are evaluated, and adjustments to processes are subsequently made, as appropriate. All of these actions are positive first steps to fully implementing the recommendations, and GAO will assess additional and corroborating evidence of additional actions taken by DHS and FBI as it becomes available.

Improving collaboration between the FBI and DHS's Office of Intelligence and Analysis to identify and counter domestic terrorism threats could better manage fragmentation and facilitate more comprehensive awareness of domestic terrorism issues. Due to the rapidly evolving threat landscape, having comprehensive information; up to date, relevant agreements; and periodic evaluations of results would enhance collaborative efforts to strengthen each agency's ability to effectively mitigate threats respective to their mission and prevent terrorist attacks in the U.S.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to the FBI and DHS for review and comment. FBI and DHS both provided technical comments, which GAO incorporated as appropriate.

GAO Product: *Domestic Terrorism: Further Actions Needed to Strengthen FBI and DHS Collaboration to Counter Threats.* [GAO-23-104720](#). Washington, D.C.: February 22, 2023.



MISSION AREA
Homeland security, law enforcement or both
Source: PhotoDisc. | GAO-23-106089

12. Federal Disaster Recovery Programs

Congress and federal agencies could better manage fragmentation across the more than 30 federal entities involved in disaster recovery to improve service delivery to disaster survivors and improve the effectiveness of recovery efforts.

<p>Implementing Entity Congress; Federal Emergency Management Agency; Department of Housing and Urban Development; Department of Transportation</p> <p>Related GAO Product GAO-23-104956</p>	<p>Recommendations and Matters One matter for congressional consideration; two recommendations for FEMA; one recommendation for HUD; and one recommendation for DOT</p> <p>Contact Information Christopher P. Currie at (404) 679-1875 or curriec@gao.gov</p>
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Each year, natural disasters—such as floods, hurricanes, tornadoes, and wildfires—affect hundreds of American communities. Disaster costs are projected to increase as certain extreme weather events like drought or extreme rainfall become more frequent and intense because of climate change, according to the U.S. Global Change Research Program and the National Academies of Sciences, Engineering, and Medicine. The federal government plays a key role in helping communities recover from disasters, such as assisting state, local, tribal, and territorial governments in rebuilding infrastructure and redeveloping damaged areas, work which may take years and often decades following a disaster. According to the Federal Emergency Management Agency (FEMA), as of July 2022, it was supporting community recovery from 494 disasters, dating back to 2004.

Federal disaster recovery efforts are fragmented across more than 30 federal entities including FEMA, the Department of Housing and Urban Development (HUD), and the Department of Transportation (DOT). This approach is the product of over 40 years of incremental efforts to address emerging issues in disaster recovery through legislative reform as well as differing agency regulations and policies.

In November 2022, [GAO found](#) that despite federal efforts to address challenges posed by this fragmentation, state and local officials reported experiencing challenges navigating multiple federal recovery programs. GAO identified 11 options that could improve the federal approach to disaster recovery. Determining the best option is a policy choice and requires complex tradeoff decisions.


In November 2022, [GAO made](#) one matter for congressional consideration and four recommendations to federal agencies to improve the federal approach to disaster recovery. Specifically, Congress should consider establishing an independent commission to recommend reforms to the federal government's approach to disaster recovery, potentially including the options GAO identified. GAO recommended that FEMA, HUD, and DOT each identify and take steps to better manage fragmentation between its disaster recovery programs and other federal programs. GAO also recommended that FEMA identify and take steps to better manage fragmentation across its own disaster recovery programs.

FEMA, HUD, and DOT concurred with the recommendations to their respective agencies and said they would provide an update on specific actions they plan to take to address them in mid- to late-2023. As of February 2023, FEMA said it was coordinating with HUD and DOT to address GAO's recommendations. As of April 2023, Congress has not passed legislation that would address the matter.

Establishing an independent commission to recommend disaster recovery reforms could provide Congress and federal agencies specific actions to improve the federal approach. Further, agency action to better manage fragmentation between disaster recovery programs and other federal programs could improve service delivery to disaster survivors and communities and improve the effectiveness of recovery efforts.

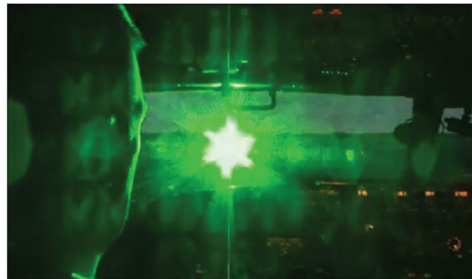
Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to FEMA, HUD, and DOT for review and comment. FEMA and HUD provided technical comments, which GAO incorporated as appropriate. DOT stated that it did not have comments on this report section. FEMA disagreed with GAO's characterization of the federal approach to disaster recovery as fragmented, stating that emergency management involves multiple stakeholders across federal, state, local, tribal, territorial, private, and nonprofit entities. GAO has recognized the benefits of having multiple federal entities involved in disaster recovery but stands by its assessment that there are opportunities to better manage the fragmentation across disaster recovery programs, such as standardizing some requirements across federal programs.

GAO Product: *Disaster Recovery: Actions Needed to Improve the Federal Approach*. [GAO-23-104956](#). Washington, D.C.: Nov. 15, 2022.

 <p>MISSION AREA Homeland security, law enforcement or both</p> <p>Source: PhotoDisc. GAO-23-106089</p>	<h3>13. Laser Incidents' Impact on Aviation Safety</h3> <p>An interagency working group could help strengthen outreach, deter incidents, and better manage fragmented federal efforts to educate the public on the hazards of pointing lasers at aircraft.</p> <hr/> <table border="0"> <tr> <td data-bbox="682 525 893 609"> Implementing Entity Federal Aviation Administration Related GAO Product GAO-22-104664 </td> <td data-bbox="958 525 1221 630"> Recommendations and Matters One recommendation for FAA Contact Information Heather Krause at (202) 512-2834 or krauseh@gao.gov </td> </tr> </table>	Implementing Entity Federal Aviation Administration Related GAO Product GAO-22-104664	Recommendations and Matters One recommendation for FAA Contact Information Heather Krause at (202) 512-2834 or krauseh@gao.gov
Implementing Entity Federal Aviation Administration Related GAO Product GAO-22-104664	Recommendations and Matters One recommendation for FAA Contact Information Heather Krause at (202) 512-2834 or krauseh@gao.gov		

The misuse of handheld lasers, including laser pointers, poses significant risks to aviation safety and is also a federal crime. Some lasers can incapacitate pilots, endangering the aircraft and its passengers. The Federal Aviation Administration (FAA), an agency within the Department of Transportation, considers each “illumination” of aircraft by lasers—called a laser incident—as having the potential to be an in-flight emergency. FAA’s data show the number of laser incidents is increasing. In particular, the 9,723 incidents reported in 2021 are the highest number on record and an increase of about 42 percent from 2020. While no known accidents have been attributed to laser illumination, FAA believes that the potential for an accident exists due to the sizeable number of incidents and the debilitating effects that can accompany them. In addition to creating a safety risk, aiming a laser at an aircraft is a violation of multiple laws, including a federal criminal law (18 U.S.C. § 39A; see also 14 C.F.R. § 91.11, 76 Fed. Reg. 76611 (Dec. 8, 2011)).

Figure 7: Example of the Effects of a Laser Pointer Aimed at an Aircraft Cockpit



Source: Federal Aviation Administration and Federal Bureau of Investigation. | GAO-23-106089

Three agencies—FAA, Department of Justice (DOJ), and Food and Drug Administration (FDA)—have roles related to lasers. Specifically, FAA investigates laser incidents, pursues civil penalties (fines), and assists the Federal Bureau of Investigation (FBI) and U.S. Attorneys, both part of DOJ, with investigations. According to FAA officials, FAA may also revoke a pilot certificate if the violator held one. FDA has the authority to regulate lasers and ensure their safety.

In August 2022, GAO found that FAA, FBI, and FDA each conduct outreach to educate the public about laser incidents, but lack a collaborative mechanism for this outreach. For example, both the FAA and FBI use social

media accounts to educate the public on the hazards and illegality of pointing a laser at aircraft, and FDA educates the public about laser safety through multiple agency websites. Further, FAA coordinates with FBI on some public outreach efforts but does not have any formal outreach efforts with FDA.

Previously, FAA, FBI, and FDA participated in an interagency laser incident working group that was coordinated by FAA from about 2010 to 2015. FAA officials told GAO the working group facilitated initiatives that improved outreach to the public and pilots, including nationwide joint FAA and FBI press conferences in English and Spanish, and billboards showing an anti-laser message in cities with a high number of laser incidents. FAA officials said they dissolved the working group around 2015 when they decided to leverage the group's accomplishments to create policies on addressing laser incidents. While the shift toward leveraging the group's accomplishments may have been a productive next step at the time, the number of laser incidents has increased.

GAO recommended that FAA work with FBI and FDA to explore re-establishing an interagency working group on outreach to educate the public on the hazards and illegality of aiming lasers at aircraft. FAA concurred with this recommendation. As of March 2023, FAA stated it plans to establish a working group with the FBI and FDA to collaborate on laser safety outreach. The group will consist of representatives engaged in outreach from the three agencies.

As demonstrated by the previous interagency effort from 2010 to 2015, a mechanism for sharing knowledge and information about laser incidents could help FAA, FBI, and FDA better target their own outreach and leverage each other's outreach efforts to reduce the number of laser incidents. It also could help the agencies manage fragmentation in federal efforts to educate the public on the dangers of this practice. FAA is responsible for the safety of the national airspace and, as such, is well positioned to lead an interagency effort to explore re-establishing this group.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to the Department of Transportation for review and comment. The Department of Transportation provided technical comments, which GAO incorporated as appropriate.

GAO Product: *Aviation Safety: FAA Should Strengthen Efforts to Address the Illegal Practice of Intentionally Aiming Lasers at Aircraft.* [GAO-22-104664](#). Washington, D.C.: August 26, 2022.

 <p>MISSION AREA Homeland security, law enforcement or both</p> <p><small>Source: PhotoDisc. GAO-23-106089</small></p>	<h3>14. U.S. Capitol Threat Information Sharing</h3>
<p>The Capitol Police Board can better manage fragmentation among Board members by revising its policy to include specific roles and responsibilities for sharing information.</p>	<p>Implementing Entity Capitol Police Board</p>
<p>Related GAO Product GAO-23-106625</p>	<p>Recommendations and Matters One recommendation for the Capitol Police Board</p>
<p>Contact Information Triana McNeil at (202)-512-8777 or mneil@gao.gov</p>	

In the weeks and days leading up to the January 6, 2021 attack on the U.S. Capitol, agencies developed and shared information on potential security threats. Members of the Capitol Police Board—the Capitol Police Chief, House Sergeant at Arms, Senate Sergeant at Arms, and the Architect of the Capitol—also obtained information on potential security threats before the attack on the U.S. Capitol. According to the 2021 Capitol Police Board Manual of Procedures, the purpose of the Capitol Police Board is to advance coordination between its members and Congress.

In February 2023, [GAO reported](#) that the Capitol Police Board members did not share all threat-related information with all members of the Board in a consistent and timely manner. For example, officials from the offices of the Architect of the Capitol and the House and Senate Sergeant at Arms told GAO that they shared threat information with the Capitol Police but not with each other.


The Architect of the Capitol obtained information about a threat to the D.C. water system and only shared this information with the Capitol Police. Similarly, the Senate Sergeant at Arms developed products identifying threats of potential violence by certain groups prior to the events of January 6 but did not share the information with the Architect of the Capitol. While the Capitol Police Board coordinates to protect the members of Congress, the Capitol building, and the Capitol Complex, according to GAO's analysis, member agencies did not share information with one another before January 6, in part because its policy does not clarify roles and responsibilities for doing so.

GAO made one recommendation to the Capitol Police Board to update its policy to include specific roles and responsibilities for sharing information among its members. The Capitol Police Board concurred with this recommendation and said it plans to address this recommendation by reviewing its Manual of Procedures by June 2023. As of April 2023, the Capitol Police Board confirmed that it is in the process of updating the Manual of Procedures.

Clarifying specific roles and responsibilities can help the Board better manage fragmentation through consistent and timely sharing of pertinent threat information so that members can better perform their security duties.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to the Capitol Police Board for review and comment. The Capitol Police Board provided technical comments, which GAO incorporated as appropriate.

GAO Product: *Capitol Attack: Federal Agencies Identified Some Threats, but Did Not Fully Process and Share Information Prior to January 6*, [GAO-23-106625](#) Washington, D.C.: February 28, 2023.



MISSION AREA
International affairs

Source: Creatas. | GAO-23-106089

15. Commercial Diplomacy

The Departments of State and Commerce should ensure that they incorporate leading collaboration practices to more effectively manage fragmentation and support U.S. businesses abroad.

Implementing Entity Department of State and Department of Commerce	Recommendations and Matters 11 recommendations for State and 11 recommendations for Commerce
Related GAO Product GAO-22-105860	Contact Information Kimberly Gianopoulos at (202) 512-8612 or gianopoulosk@gao.gov

The U.S. government has long maintained an economic and commercial diplomacy program to help advance its commercial and national interests abroad. The Departments of State and Commerce coordinate on economic and commercial diplomacy efforts to support the work of U.S. businesses to enter or expand in foreign markets through various programs. Through these programs, State provides Commerce services to U.S. businesses abroad in countries where Commerce's Global Markets and U.S. and Foreign Commercial Service does not have a presence.

State and Commerce work together to help U.S. companies secure business deals overseas. These services could include counseling companies entering or expanding in a market, supporting trade events, providing market intelligence and analysis, advocating with foreign governments in support of a "level playing field" for U.S. businesses, and assisting U.S. businesses with trade barriers or countering discriminatory practices by a foreign government.

To better assist U.S. businesses to enter or expand their business abroad, State and Commerce collaborate in key foreign markets through the Partner Post Program and the Deal Team initiative. Through the Partner Post Program, State provides U.S. businesses with services, such as export assistance, that normally would have been provided by Commerce.

The Deal Team initiative aims to support U.S. companies pursuing business deals abroad and identify new deal prospects for interested U.S. companies. The initiative is composed of Deal Teams—interagency working groups of officers and staff at overseas posts—that focus on helping U.S. companies do business in their markets. These Deal Teams track prospective deals such as information on the country and company or companies involved and the sector, and whether the prospective deal represents a U.S. export or investment opportunity.

In June 2022, [GAO reported](#) these formal collaboration mechanisms do not fully incorporate seven leading practices GAO has identified to enhance and sustain collaboration. For example, State and Commerce have not clarified how the agencies will sustain leadership over the long term, such as through succession planning, in the documents they use to manage their joint efforts. Further, State and Commerce had a written agreement on shared roles and responsibilities but did not articulate and agree to a process for making and enforcing decisions, such as how the agencies will organize their joint and individual efforts in economic and commercial diplomacy.

GAO made 11 joint recommendations for State and Commerce to take certain steps that would more fully address all of the leading practices. Both agencies concurred with these recommendations but, as of April 2023, have not yet implemented them. State said that it had agreed with Commerce to update and reissue the 2016 Partner Post standard operating procedures to provide more guidance on responsibilities, roles, and

timelines. State also said that the agencies were considering including these standard operating procedures as an official addendum to their 2021 Partner Post Program memorandum of understanding. Additionally, Commerce said that it is working with State to prepare a joint cable that would provide guidance to Deal Teams and encourage the formation of new teams where needed. GAO will continue to monitor these and other planned efforts regarding implementation of the leading practices.

More fully incorporating and documenting all of the leading practices for collaboration could help State and Commerce more effectively manage fragmentation in their joint efforts and build on their existing work to support the sale of goods and services of U.S. businesses overseas.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to State and Commerce for review and comment. State and Commerce provided technical comments, which GAO incorporated as appropriate.

GAO Product: *Economic and Commercial Diplomacy: State and Commerce Could Build on Efforts to Improve Coordination and Effectiveness.* [GAO-22-105860](#). Washington, D.C.: June 9, 2022.



MISSION AREA
International affairs

Source: Creatas. | GAO-23-106089

16. Global Food Security Coordination

The U.S. Agency for International Development should ensure that food security assistance planning, coordination, and communication includes all relevant U.S. agencies to mitigate risks associated with fragmentation, overlap, and duplication among agencies.

<p>Implementing Entity U.S. Agency for International Development</p> <p>Related GAO Product GAO-22-104612</p>	<p>Recommendations and Matters Two recommendations for USAID</p> <p>Contact Information Chelsa L. Kenney at (202) 512-2964 or kenneyc@gao.gov</p>
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Globally, the number of food-insecure people has increased since 2014, rising considerably from 2019 through 2020 because of the COVID-19 pandemic. The United Nations Food and Agriculture Organization estimated that in 2020, 768 million people were undernourished and also warned that the conflict in Ukraine may further increase global food insecurity. To help address food insecurity worldwide, the United States spends billions of dollars annually.

The Global Food Security Act of 2016 required the President of the United States to coordinate the development and implementation of a government-wide Global Food Security Strategy (GFSS) (Pub. L. No. 114–195, § 5, 130 Stat. 675, 678–680 (2016) *codified at* 22 U.S.C. § 9304). The U.S. Agency for International Development (USAID) leads the coordination of 12 U.S. agencies’ efforts—collectively known as the GFSS Interagency—to implement the strategy. According to the GFSS, increased interagency engagement is intended to build effective coordination among agencies that contribute to global food security.

In June 2022, [GAO reported](#) that U.S. agencies in the GFSS Interagency reported taking steps to mitigate potential negative effects of any fragmentation, overlap, and duplication of food security assistance in four selected countries, where multiple agencies target similar broad objectives. Agency officials and key stakeholder representatives in the countries observed some fragmentation, overlap, and duplication but also reported coordinating to mitigate potential negative effects.

Effective collaboration can help agencies mitigate risks associated with fragmentation, overlap, and duplication. In June 2022, GAO found that the GFSS Interagency mechanisms for coordinating food security assistance generally address four of the seven leading practices GAO identified as important for collaboration. Specifically, GAO found the collaborative mechanisms generally addressed leading practices related to bridging organizational cultures, leadership, clarity of roles and responsibilities, and written guidance and agreements. For example, the GFSS addressed leadership by designating USAID as the lead agency for interagency coordination, and at the country level, designating the chief of mission as country coordinator to lead interagency collaboration.

However, GAO found this coordination can be improved. The collaborative mechanisms only partially addressed the remaining three leading practices, related to outcomes and accountability, participants, and resources. For example, agencies without in-country personnel are not always included in country-level planning of U.S. food security assistance.

In June 2022, GAO recommended that the Administrator of USAID ensure that all relevant U.S. agencies are included in the planning and coordination of food security assistance at the country level and establish a


mechanism to ensure that each agency has ready access to information about the other agencies' current and planned U.S. global food security assistance. USAID concurred with GAO's recommendations and stated that it would work with its interagency partners to implement them. Specifically, USAID stated that it would work with interagency country coordinators to ensure all relevant U.S. agencies are included in the planning and coordination of food security assistance through joint planning efforts. Additionally, USAID indicated it would work with interagency partners to explore whether additional mechanisms, such as a shared database, could be used to track planned U.S. global food security assistance.

As of February 2023, USAID stated that it plans to identify interagency field contacts by spring 2023 for all GFSS countries to facilitate coordination between those in country and at headquarters. USAID also outlined steps to share performance indicator results among GFSS agencies, and plans to increase access to a shared database reporting annual program results. USAID stated it does not plan to create a new database to capture budget information. However, USAID said it will explore the possibility of creating a new interagency working group focused on budget to strengthen sharing of current and planned funding information. USAID also noted that it will explore convening an additional interagency meeting to help promote deeper collaboration in certain countries. GAO continues to monitor agency actions related to these recommendations.

Including all GFSS Interagency participants in country-level collaboration and ensuring that each has ready access to information about other participants' current and planned programs and spending, in addition to annual results, would better enable USAID and its partners to manage fragmentation, overlap, and duplication to carry out the global objectives of the GFSS and leverage U.S. resources effectively.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to USAID for review and comment. USAID's response to GAO's recommendations was incorporated above.

GAO Product: *Global Food Security: Coordination of U.S. Assistance Can Be Improved.* [GAO-22-104612](#). Washington, D.C.: June 1, 2022.



MISSION AREA
International affairs

Source: Creatas. | GAO-23-106089

17. Overseas Nuclear Material Security

The National Nuclear Security Administration and Department of Defense can better manage overlapping efforts and avoid potentially burdensome duplication by clarifying and documenting roles and responsibilities when working in the same countries.

<p>Implementing Entity National Nuclear Security Administration and Department of Defense</p> <p>Related GAO Product GAO-23-106486</p>	<p>Recommendations and Matters One recommendation for NNSA and one recommendation for DOD</p> <p>Contact Information Allison Bawden at (202) 512-3841 or bawdena@gao.gov</p>
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The U.S. and other countries have made efforts to secure weapon usable nuclear material from theft and to prevent sabotage of facilities containing nuclear materials; however, significant risks remain that could result in catastrophic damage and mass casualties. Enough nuclear materials exist in the world to make tens of thousands of nuclear weapons or explosive devices, according to the Department of Energy’s National Nuclear Security Administration (NNSA).

As part of those efforts, certain programs in the Department of Defense (DOD) and NNSA have an overlapping mission to secure nuclear materials, and they conduct similar activities—in some cases, in the same countries and in collaboration with the same foreign officials.

In March 2023, GAO found that in some cases these programs had not clarified or documented roles and responsibilities, as leading practices for collaboration suggest. Officials from NNSA and DOD said that they regularly communicate about their program activities to prevent duplication, which they believe has proven sufficient thus far. However, in the absence of clear documentation, the agencies face a higher risk of future duplication of roles and responsibilities, especially if the personnel responsible for informally communicating about and coordinating activities were to leave the programs.


In addition, when NNSA and DOD officials from these programs work with the same foreign officials, the agencies may stretch the capacity of the partnering country to help them address the same risks. Small staffs in partner countries may become overwhelmed, according to NNSA officials. As a result, this overlap and potential duplication may risk slowing ongoing efforts to enhance nuclear material security in these countries.

In March 2023, GAO recommended that DOD and NNSA clarify and document the roles and responsibilities for programs that work to address similar issues in the same countries as other federal programs to avoid potential duplication. DOD and NNSA agreed with these recommendations.

By establishing clear and documented roles and responsibilities, DOD and NNSA can better manage their overlapping efforts, avoid potential duplication of effort between federal programs, and reduce additional burdens on partner countries that have limited capacity to work with the U.S. on nuclear security matters. Formally documenting roles and responsibilities can help prevent duplication of effort and improve the efficiency of international nuclear security efforts.

Agency Comments and GAO’s Evaluation: GAO provided a draft of this report section to NNSA and DOD for review and comment. NNSA provided technical comments, which GAO incorporated as appropriate. DOD stated that it did not have comments on this report section.

GAO Product: *Overseas Nuclear Material Security: A Comprehensive National Strategy Could Help Address Risks of Theft and Sabotage.* [GAO-23-106486](#). Washington, D.C.: March 30, 2023.



18. President's Emergency Plan for AIDS Relief

The Department of State and U.S. Agency for International Development should ensure that their funding pipeline policies are compatible with the President's Emergency Plan for AIDS Relief activities to better manage fragmentation and to help ensure adequate funds are available in case of funding delays.

MISSION AREA
International affairs

Source: Creatas. | GAO-23-106089

Implementing Entity
Department of State and U.S. Agency for International Development

Related GAO Product
[GAO-23-105347](#)

Recommendations and Matters
One recommendation for State and one recommendation for USAID

Contact Information
Chelsa Kenney at (202) 512-2964 or kenneyc@gao.gov

Since 2003, the President's Emergency Plan for AIDS Relief has provided more than \$100 billion to address HIV/AIDS in over 50 countries. The Department of State's (State) Office of the U.S. Global AIDS Coordinator and Health Diplomacy oversees and directs about \$6 billion annually in support of AIDS Relief programs. These programs are implemented by agencies, including the U.S. Agency for International Development (USAID), the Department of Health and Human Services, and the Department of Defense.

In December 2022, [GAO found](#) that State and USAID funding policies differ, which increases the risk of not having sufficient funds available to cover AIDS Relief activities. According to State's policy, officials who manage these programs cannot carry over more than 90 days of funding from the prior fiscal year into the next fiscal year. State officials told GAO that they put this policy in place to limit the billions of dollars of undisbursed obligations that were routinely carried over prior to the implementation of this policy.

In contrast, USAID's policy establishes an expected minimum funding pipeline standard of 6 months and calls for budget requests to include at least 6 months of estimated pipeline funding. It also states that if the projected funding pipeline falls below 6 months at the end of the fiscal year, officials are encouraged to reduce or eliminate activities, or request additional funds. According to USAID officials, State's 90-day funding pipeline policy poses a risk, specifically for local implementing partners whose relatively small operating budgets and limited cash on hand is often insufficient to cover expenses while awaiting AIDS Relief funds.


In December 2022, GAO made two recommendations—one for State and one for USAID. Each recommendation stated that State and USAID should work together to ensure that their funding pipeline policies are compatible for AIDS Relief activities and adequate pipeline funds are available so that these activities can continue in case of funding delays. Both State and USAID agreed with the recommendations.

As of December 2022, State noted that it will continue to work with USAID and other AIDS Relief implementing agencies to provide a portion of funding early to ensure that agencies have funding on hand if processes are delayed in order to prevent disruptions to activities. As of March 2023, USAID officials said that they plan to coordinate with State on funding pipeline policies to ensure that sufficient funds are available, especially as USAID continues to shift programming to local partners.

By aligning their funding pipeline policies or developing agreed-upon practices, State and USAID can better manage fragmentation and enhance their ability to coordinate effectively, helping ensure sufficient funds for AIDS Relief implementation.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to State and USAID for review and comment. State had no comments and USAID agreed with the information presented.

GAO Product: *President's Emergency Plan for AIDS Relief: State Has Taken Actions to Address Coordination Challenges, but Staffing Challenges Persist.* [GAO-23-105347](#). Washington, D.C.: December 12, 2022.



19. Federal Assistance on Ransomware

The Department of Homeland Security and Department of Justice could better manage fragmentation across three federal agencies by addressing key practices for effective interagency collaboration that state, local, and other governments need to address ransomware threats.

<p>Implementing Entity Department of Homeland Security and Department of Justice</p> <p>Related GAO Product GAO-22-104767</p>	<p>Recommendations and Matters Two recommendations for DHS and one recommendation for DOJ</p> <p>Contact Information David Hinchman at (214) 777-5719 or hinchmand@gao.gov</p>
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Source: PhotoDisc. | GAO-23-106089

The Department of Homeland Security has reported that ransomware is a serious and growing threat to government operations at the federal, state, and local levels. Several federal and private sector sources indicated that ransomware threats have escalated over time, and are becoming more sophisticated, pervasive, and costly. For example, the Department of the Treasury reported that ransomware demands reached at least \$886 million in 2021.

In recent years, there have been numerous reported ransomware attacks on hospitals, schools, emergency services, and other industries. The lack of access to systems and data due to ransomware can threaten critical services. Consequently, the federal ransomware assistance provided directly to state, local, tribal, and territorial governments is essential to enhancing cybersecurity resiliency and effectiveness in preventing and responding to related incidents.

In September 2022, [GAO found](#) that three agencies—Department of Homeland Security’s Cybersecurity and Infrastructure Security Agency (CISA) and Secret Service, and Department of Justice’s Federal Bureau of Investigation (FBI)—provided direct assistance to state, local, tribal, and territorial governments. This assistance is aimed at preventing ransomware attacks on government organizations through education and awareness, technical information sharing and analysis, and cybersecurity review and assessment. In addition, these agencies provided direct assistance to victims upon their request for responding to ransomware incidents by conducting technical analyses and conducting investigations on threat actors.

GAO also found that CISA, Secret Service, and FBI took steps to enhance interagency coordination through existing mechanisms—such as interagency detailees and field-level staff—and demonstrated coordination on a joint ransomware website that provided guidance and alerts. However, in their ransomware assistance to state, local, tribal, and territorial governments, the agencies had not generally addressed aspects of six of the seven key practices for interagency collaboration identified in GAO’s prior work.

For example, the agencies had not addressed practices such as defining common outcomes for ransomware assistance to state, local, tribal, and territorial governments, developing procedures for how detailees should coordinate, and clarifying processes for making decisions such as how and when to involve another federal agency on a ransomware incident. GAO found that the shortfalls across the six key collaboration practices were due to the lack of a mechanism that facilitates coordination of federal agencies’ ransomware assistance to these governments.


In September 2022, GAO made three recommendations—two for the Secretary of Homeland Security and one for the Attorney General. Specifically, GAO recommended that the agency heads direct their respective agencies—CISA, Secret Service, and FBI—to (1) evaluate how to best address concerns raised by state, local, tribal, and territorial governments and facilitate collaboration with other key ransomware stakeholders, and (2) improve interagency coordination on ransomware assistance to them. The Department of Homeland Security and Department of Justice agreed with GAO's recommendations.

As of February 2023, CISA, Secret Service, and FBI intend to work collaboratively through the Joint Ransomware Task Force (Task Force) to address GAO's recommendations. According to the Department of Homeland Security, the Task Force charter outlines interagency efforts to work closely with state, local, tribal, and territorial partners to identify needs, establish mechanisms for their input into the Task Force's efforts, and improve actions against ransomware threats. Additionally, the Department of Justice stated that the Task Force is developing a working group to share incident-related information and collaborate with private sector entities and public sector law enforcement on ransomware incidents. Although these planned activities are promising, it is too soon to assess their impact on facilitating collaboration and improving interagency coordination on ransomware assistance to state, local, tribal, and territorial governments.

By addressing key practices for interagency collaboration through appropriate mechanisms, CISA, Secret Service, and FBI can better manage fragmentation and help ensure effective delivery of ransomware assistance to state, local, tribal, and territorial governments.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to the Department of Homeland Security and the Department of Justice for review and comment. The Department of Homeland Security and Department of Justice provided technical comments, which GAO incorporated as appropriate.

GAO Product: *Ransomware: Federal Agencies Provide Useful Assistance but Can Improve Collaboration.* [GAO-22-104767](#). Washington, D.C.: September 14, 2022.



MISSION AREA
Information technology

Source: PhotoDisc. | GAO-23-106089

20. Federal Efforts to Enhance Cybersecurity of K-12 Schools

The Department of Education could enhance efforts to improve the cybersecurity of the nation's Kindergarten through Grade 12 schools and better manage fragmentation by coordinating cybersecurity assistance.

<p>Implementing Entity Department of Education</p> <p>Related GAO Product GAO-23-105480</p>	<p>Recommendations and Matters Two recommendations for Education</p> <p>Contact Information David Hinchman at (214) 777-5719 or hinchmand@gao.gov</p>
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Remote education during the COVID-19 pandemic increased Kindergarten through Grade 12 (K-12) schools' dependence on IT such as laptops, wireless internet access, and computer cameras and microphones. Such heavy dependence on IT to deliver educational instruction and administrative functions has increased the vulnerability of K-12 schools to potentially serious cyberattacks. From 2018 to April 2022, schools in most states reported an increase in cyberattacks. Several agencies, led by the Department of Education (Education), have a role in enhancing the protection of the Education Facilities Subsector, which is part of the nation's critical infrastructure.

In October 2022, [GAO reported](#) that K-12 schools have reported significant educational effects due to cybersecurity incidents, such as ransomware attacks. Cyberattacks can also cause monetary losses for targeted schools due to the downtime and resources needed to recover from incidents. Officials from state and local entities said the loss of learning following a cyberattack ranged from 3 days to 3 weeks, and recovery time ranged from 2 to 9 months.

The National Infrastructure Protection Plan calls for the development of government coordinating councils to create an organization for government entities to work together to, among other things, help address a respective sector's need for federal assistance. Education and the Department of Homeland Security's Cybersecurity and Infrastructure Security Agency offer cybersecurity-related products and services to K-12 schools, such as online safety guidance. Other than this, schools have little to no interaction with other federal government agencies and the K-12 community regarding schools' cybersecurity. This is partly due to Education not establishing a government coordinating council, as called for in the National Infrastructure Protection Plan.

In addition, state and local entities reported challenges that K-12 school districts face in protecting against and responding to cyber threats. These challenges include lacking resources and trained staff, implementing cybersecurity controls and practices, and communicating the cybersecurity risks to leadership at school districts. State and local officials also identified opportunities for the federal government that could possibly better assist K-12 school districts such as providing further funding, training, resources, and incident response support, as well as enhancing coordination with K-12 schools.

In 2022, GAO made two recommendations for Education to (1) in consultation with the Cybersecurity and Infrastructure Security Agency and other stakeholders involved in updating the Education Facilities Sector-Specific Plan, establish a collaborative mechanism, such as an applicable government coordinating council, to


coordinate cybersecurity efforts between agencies and with the K-12 community; and (2) in coordination with federal and nonfederal stakeholders, determine how best to help school districts overcome the identified challenges and consider the identified opportunities for addressing cyber threats, as appropriate.

As of October 2022, Education partially concurred with the recommendation to establish a formal collaborative mechanism, such as a government coordinating council, stating that it had initiated informal interagency coordination with other federal partners. Although this step was in the right direction, GAO continues to believe that establishing a formal coordinating mechanism will allow for greater representation from the K-12 community and all levels of government. In addition, Education concurred with the recommendation to determine how to best help school districts overcome the identified challenges and consider the identified opportunities. As of March 2023, Education stated that it had started the exploratory process for establishing a government coordinating council and continued to meet with federal agencies with experience in standing up such a council.

Establishing a collaborative mechanism for the Education Facilities Subsector could help federal agencies and the K-12 community better manage fragmentation by facilitating ongoing communication and coordination to better address these cybersecurity threats.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to Education for review and comment. Education provided technical comments, which GAO incorporated as appropriate.

GAO Product: *Critical Infrastructure Protection: Additional Federal Coordination Is Needed to Enhance K-12 Cybersecurity.* [GAO-23-105480](#). Washington, D.C.: October 20, 2022.



MISSION AREA
Information technology

Source: PhotoDisc. | GAO-23-106089

21. Leadership in Privacy Programs

The Office of Personnel Management and the Social Security Administration should better manage fragmentation by improving coordination between their privacy programs and information security functions.

<p>Implementing Entity Office of Personnel Management and Social Security Administration</p> <p>Related GAO Product GAO-22-105065</p>	<p>Recommendations and Matters One recommendation for OPM and one recommendation for SSA</p> <p>Contact Information Jennifer R. Franks at (404) 679-1831 or franksj@gao.gov, or Marisol Cruz Cain at (202) 512-5017 or cruzcaim@gao.gov</p>
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The need to protect personal privacy has grown with the advent of new technologies and proliferation of personal information. Federal agencies collect and process large amounts of information—such as name, date of birth, place of birth, and Social Security number—for various government programs, which can be used to distinguish or trace an individual's identity. Agencies must ensure that they have safeguards in place to ensure the security and confidentiality of records for any individuals whose information is being maintained by the agency (see, e.g., 5 U.S.C. § 552a(e)(10)). Federal agencies are also responsible for establishing privacy programs for the protection of personal information that they collect and process (OMB Circular A-130).

In September 2022, [GAO reported](#) that the 24 agencies it reviewed (those listed in the Chief Financial Officers Act of 1990, 31 U.S.C. § 901) varied in the extent to which they established policies and procedures to coordinate privacy programs and other agency activities, such as information security, budget and acquisition, workforce planning, and incident response. This coordination could help better manage fragmentation among agency efforts to protect personal information.

For example, the Office of Personnel Management (OPM) and Social Security Administration (SSA) had not fully defined or documented processes for coordination between their privacy programs and information security functions. According to OPM privacy officials, they engage in regular meetings with Office of the Chief Information Officer staff to coordinate on information security issues, but GAO found these processes have not been formalized. Similarly, SSA's policy included high-level statements regarding coordination between privacy and security, but the agency did not provide documentation on how this was to occur.

Guidance from the Office of Management and Budget states that agencies should ensure their privacy personnel closely coordinate specifically with the agency chief information officer, senior agency information security officer, and other relevant officials to establish a coordinated approach to identifying and managing security and privacy risks and complying with applicable requirements (OMB Circular A-130, app. II).

To help better manage fragmentation, GAO made two recommendations in 2022 for OPM and SSA to each define and document procedures for coordination between privacy and information security functions. OPM partially concurred with its recommendation, while SSA agreed with its recommendation. In particular, OPM stated that coordination between privacy and information security is already occurring, while noting that it plans to evaluate the need for further formalization of this coordination. While such coordination as OPM described can occur in the absence of formal, documented policies and procedures, such policies and procedures can

help ensure that coordination continues on a regular and consistent basis. In March 2023, OPM officials stated that they had initiated weekly coordination meetings and intended to update the relevant policies and procedures to reflect this during fiscal year 2023. Also in March 2023, SSA noted that it was in the process of updating relevant procedures and planned to complete this effort during fiscal year 2023.

Without clearly defining processes for coordination with information security officials, OPM and SSA may not be able to consistently consider and incorporate key privacy considerations in their security activities.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to OPM and SSA for review and comment. OPM and SSA provided technical comments, which GAO incorporated, as appropriate.

GAO Product: *Privacy: Dedicated Leadership Can Improve Programs and Address Challenges*, [GAO-22-105065](#). Washington, D.C.: Sept. 22, 2022.

 <p>MISSION AREA Science and the environment</p> <p><small>Source: Brand X Pictures. GAO-23-106089</small></p>	<p>22. Alaska Native Villages</p>	<p>Congress should consider establishing a coordinating entity to target federal investments to Alaska Native villages facing environmental threats and better manage fragmentation across more than 30 federal programs.</p>
	<p>Implementing Entity Congress Related GAO Product GAO-22-104241</p>	<p>Recommendations and Matters One matter for congressional consideration Contact Information Anna Maria Ortiz at (202) 512-3841 or ortiza@gao.gov</p>

Erosion, flooding, and thawing permafrost can pose environmental threats to lives and infrastructure in Alaska Native villages. A 2019 statewide assessment found that more than 70 out of over 200 Alaska Native villages face significant environmental threats. According to federal research, climate change is expected to exacerbate these threats. [GAO reported](#) in July 2020 that enhancing resilience to environmental threats is one way to reduce long-term risks to people and infrastructure posed by potential future changes in the environment.

In May 2022, [GAO identified](#) fragmentation across 10 federal agencies with more than 30 federal programs that can provide assistance to Alaska Native villages' efforts to build resilience to environmental threats. These efforts can include data collection, risk assessments, and infrastructure projects—such as constructing erosion and flood protection structures or relocating structures to safer ground.

GAO found that the 10 federal agencies provided a total of about \$391 million in obligations in fiscal years 2016 through 2020 to repair damaged infrastructure and build resilience to these environmental threats in Alaska Native villages. For example, the Bureau of Indian Affairs and National Oceanic and Atmospheric Administration funded data collection and risk assessments. The Department of Agriculture, the Denali Commission, and Department of Housing and Urban Development provided funding to move homes and community structures facing immediate threats from eroding riverbanks or coastlines.

The 10 federal agencies coordinate in targeted ways, including on a per-project basis, as they assist Alaska Native villages, but they do not coordinate in a comprehensive manner to address environmental threats statewide. According to agency officials, coordination efforts have been limited because (1) agencies focus on their own projects and (2) interagency coordination has not received consistent support across different presidential administrations. GAO's Disaster Resilience Framework states that the federal government can help build resilience by promoting coordination across agency missions, programs, and levels of government.


In May 2022, GAO recommended that Congress consider establishing an interagency and intergovernmental coordinating entity and requiring the relevant agencies to participate and engage in sustained coordination to strategically target federal investments to Alaska Native villages facing significant environmental threats. In doing so, Congress should consider directing the coordinating entity and its participating agencies to identify opportunities to streamline program delivery across federal agencies. As of March 23, 2023, Congress has not implemented this matter for consideration.

Increasing interagency coordination in Alaska through a dedicated interagency and intergovernmental coordinating entity could help agencies strategically target federal investments to better manage fragmentation

and more effectively address environmental threats facing Alaska Native villages. Establishing such a coordinating entity in statute, and directing relevant agencies to participate, could allow the entity to be sustained over changes in presidential administrations, state leadership, and the leadership of executive branch agencies.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to the Bureau of Indian Affairs, Denali Commission, Department of Agriculture, Department of Housing and Urban Development, and National Oceanic and Atmospheric Administration for review and comment. The Bureau of Indian Affairs did not provide comments on this report section. The Denali Commission, Department of Agriculture, Department of Housing and Urban Development, and National Oceanic and Atmospheric Administration stated that they did not have comments on this report section.

GAO Product: *Alaska Native Issues: Federal Agencies Could Enhance Support for Native Village Efforts to Address Environmental Threats.* [GAO-22-104241](#). Washington, D.C.: May 18, 2022.



MISSION AREA
Science and the environment

Source: Brand X Pictures. | GAO-23-106089

23. Opportunities to Assess Risk and Build Earthquake Resilience

The National Institute of Standards and Technology can better manage fragmentation by improving coordination among the four agencies contributing to the National Earthquake Hazards Reduction Program.

<p>Implementing Entity National Institute of Standards and Technology and National Science Foundation</p> <p>Related GAO Product GAO-22-105016</p>	<p>Recommendations and Matters Five recommendations for NIST and one recommendation for NSF</p> <p>Contact Information Christopher P. Currie at (404) 679-1875 or currie@gao.gov</p>
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Of the U.S. population, almost half—150 million people—reside in areas that are at risk of experiencing a damaging earthquake within the next 50 years. The National Earthquake Hazards Reduction Program was established in 1977 to help reduce the risks to life and property from earthquakes. Four federal agencies—Federal Emergency Management Agency, National Institute of Standards and Technology (NIST), National Science Foundation, and U.S. Geological Survey—contribute to the program. Its initiatives include strengthening community resilience through improved design and construction methods, conducting research to better understand the impacts from earthquakes, and providing outreach and education to stakeholders.

In May 2022, [GAO found](#) that while an update to the National Earthquake Hazards Reduction Program’s strategic plan is underway, a national risk assessment had not been conducted to gain greater awareness of improvements made in earthquake resilience. GAO’s 2019 disaster resilience framework noted the importance of developing a quantitative means of assessing community resilience to identify the priority needs for improvement and to monitor how resilience has improved. By conducting a national risk assessment, the program would be better positioned in planning long-term goals and identifying resources needed to address seismic vulnerability of buildings and critical infrastructure across the nation.

GAO also found that agency officials stated they obtain stakeholder input on research priorities during workshops and conferences. For example, selected stakeholders that GAO spoke to (e.g. state, local, territorial, and tribal governments) stated they were not involved in the process when the National Earthquake Hazards Reduction Program updated the strategic plan’s research priorities. GAO has reported that stakeholder involvement in strategic planning could help ensure that the program mission, goals, and strategies are targeted at the program’s highest priorities. By assessing strategic plans and research priorities, program agencies can determine if additional actions are needed to obtain input from relevant stakeholders on research priorities that align with community and stakeholder needs.

Further, GAO found that National Earthquake Hazards Reduction Program’s Coordination Working Group—responsible for coordinating the implementation of the program’s strategic research priorities—did not follow leading practices for collaboration, such as tracking and monitoring progress on research by NIST and National Science Foundation. The Coordination Working Group is led by the Director of the National Earthquake Hazards Reduction Program and comprised of the four relevant agencies. By following leading practices for collaboration, the program would be better positioned to report on progress towards meeting the research priorities and achieving earthquake resilience.

In addition, the Coordination Working Group did not follow leading practices for collaboration by identifying and leveraging program resources needed to achieve outcomes for research priorities. Identifying resources would enable the interagency group to leverage all relevant resources across the four program agencies to better understand the full range of federal programs and resources devoted to the program's research priorities.


Moreover, while NIST and National Science Foundation have policies and practices for disseminating research priorities and findings, selected stakeholders said they were generally not aware of National Earthquake Hazards Reduction Program's research findings. The program's strategic plan for fiscal years 2009-2013—which was in place up to April 2023, until the 2022-2029 plan was recently finalized—has an objective that calls for the development and dissemination of materials to all appropriate audiences. GAO has previously reported the importance of developing plans for achieving such strategic objectives. NIST officials stated they plan to update these policies and practices, but they have not documented and implemented a comprehensive plan. Developing and documenting a plan can help ensure stakeholders are informed about research priorities and findings that can help strengthen earthquake resilience.

In its May 2022 report, GAO made five recommendations to NIST, including two recommendations to the Director of National Earthquake Hazards Reduction Program, and one recommendation to the National Science Foundation in collaboration with the other three National Earthquake Hazards Reduction Program's agencies. The recommendations include (1) conducting a national assessment to gain greater awareness of improvements made in earthquake resilience; (2) assessing if additional actions are needed involving stakeholders in identifying strategic research priorities; (3) following leading collaboration practices related to accountability and leveraging resources; and (4) developing strategies to ensure stakeholders are informed about research priorities and findings. Both NIST and the National Science Foundation agreed with these recommendations. In November 2022, NIST officials stated they estimate the recommended risk assessment will be completed by fiscal year 2028, and actions to address the other four recommendations will be completed by fiscal year 2025. As of March 2023, the National Science Foundation said it had begun developing strategies to better communicate priorities and relevant research findings to appropriate audiences.

Improving coordination among the program's agencies could better manage fragmentation and facilitate NIST's efforts, as lead agency, to achieve the program's goals outlined in its 2022-2029 strategic plan for the improvement of earthquake resilience in communities nationwide.

Agency comments and GAO's evaluation: GAO provided a draft of this report section to the Department of Commerce and the National Science Foundation for review and comment. The National Science Foundation provided technical comments, which GAO incorporated as appropriate. NIST stated that it did not have comments on this report section. However, while NIST plans to complete the recommended national risk assessment by fiscal year 2028, given its importance, it is concerning it will not be completed for 5 years.

GAO Product: *Earthquakes: Opportunities Exist to Further Assess Risk, Build Resilience, and Communicate Research.* [GAO-22-105016](#). Washington, D.C.: May 4, 2022.



MISSION AREA
Science and the environment

Source: Brand X Pictures. | GAO-23-106089

24. Research on Air Travel and Communicable Diseases

Congress should consider directing the Federal Aviation Administration to develop and implement an interagency strategy to advance research on communicable diseases in air travel and reduce the risk of fragmentation.

<p>Implementing Entity Congress</p> <p>Related GAO Product GAO-22-104579</p>	<p>Recommendations and Matters One matter for congressional consideration</p> <p>Contact Information Heather Krause at (202) 512-2834 or krauseh@gao.gov</p>
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The COVID-19 pandemic has intensified ongoing concerns about air travel’s unique role in spreading disease and raised questions about health risks to passengers and crew safety from communicable diseases. Interdisciplinary research—especially involving human behavior in real-world situations—could provide insights into the effectiveness of various communicable disease mitigation measures and inform the development of evidence-based policy and requirements to protect public health. However, researchers identified challenges to conducting such research, including the lack of (1) access to aircraft, airports, and data; (2) sustained federal support; and (3) federal leadership.

In July 2022, [GAO found](#) that while several federal agencies—including the Federal Aviation Administration (FAA), Department of Health and Human Services (HHS), and Department of Homeland Security (DHS)—have conducted some research relevant to communicable diseases in air travel, none had undertaken efforts to advance such research more broadly. Rather, these agencies had focused on the specific research areas most relevant to their respective priorities and mission. For example, DHS conducted research related to its operational needs at security checkpoints, such as the use of face coverings for security personnel. HHS and DHS collectively focus on protecting the nation from domestic and foreign health, safety, and security threats and protecting our borders at ports of entry, including airports, from threats from abroad. FAA, an agency within the Department of Transportation (DOT), is generally responsible for aviation safety.

With its broad authorities to protect aviation safety and its oversight responsibilities for, and ties with, aviation stakeholders, FAA is well positioned to take the lead in developing and implementing an interagency federal strategy to advance, coordinate, and leverage this critical research in cooperation with HHS and DHS. However, absent direction from Congress, the agency is unlikely to independently assume this role.


In July 2022, GAO suggested that Congress consider directing FAA to develop and implement a strategy to identify and advance needed research on communicable diseases in air travel, in coordination with appropriate federal agencies—such as HHS and DHS—and external partners. To align with leading practices for interagency collaboration, this strategy should clearly identify the roles and responsibilities for participating agencies, determine the resources needed, and document any relevant agreements. As of April 2023, legislation designed to address this issue had not been introduced in the current 118th session of Congress.

A more coordinated federal approach could generate valuable information on communicable diseases in air travel, which the federal government could draw on to develop policies and requirements that protect public health and reduce the risk of fragmentation. In addition, bringing various federal agencies’ assets to bear could

link researchers with aviation stakeholders across areas of expertise, provide clearer access to federal funding for research, and help identify needed research across different disciplines.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to DOT, HHS, and DHS for review and comment. DOT and DHS provided technical comments, which GAO incorporated as appropriate. HHS stated it did not have comments on this report section.

GAO Product: *Air Travel and Communicable Diseases: Federal Leadership Needed to Advance Research.* [GAO-22-104579](#). Washington, D.C.: July 28, 2022.



MISSION AREA
Social services

Source: majyutinaanna/stock.adobe.com. | GAO-23-106089

25. Falls Prevention for Older Adults and Adults with Disabilities

The Administration for Community Living should identify a mechanism for nine federal programs across four federal agencies to continue sharing falls prevention information with one another and with disability organizations and providers in order to better manage fragmentation and potentially save **tens of millions of dollars annually**.

<p>Implementing Entity Administration for Community Living within the Department of Health and Human Services</p> <p>Related GAO Product GAO-22-105276</p>	<p>Recommendations and Matters Two recommendations for ACL</p> <p>Contact Information Kathryn Larin at (202) 512-7215 or larink@gao.gov</p>
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Studies report that each year, about one in four older adults—many of whom may also have a disability—suffers a fall. According to the Centers for Disease Control and Prevention (CDC), falls were the leading cause of death from an unintentional injury among older adults in 2020. Additionally, falls that are nonlethal can cause injury and reduce older adults' ability to stay in their homes and communities. Falls also cost billions of dollars in medical expenses, and as the population ages, these costs are likely to increase. Studies show that assessing and modifying the home environment or using other interventions can help prevent falls.

In July 2022, [GAO identified](#) nine federal programs across four federal agencies that are designed to help prevent falls or improve home accessibility for older adults or adults with disabilities. These programs provide older adults and adults with disabilities with (1) evidence-based falls prevention interventions (e.g., certain exercise classes proven effective through outcome or effectiveness evaluations), (2) home assessments (e.g., home safety checklists), or (3) home modifications (e.g., railings or ramps).

Federal agencies administering the nine falls prevention and home modification programs have coordinated to some degree, such as sharing information for administering programs or developing grants, but they lack a sustainable way to share information. The Secretary of the Department of Health and Human Services established the Administration for Community Living, in part, to help manage fragmentation among federal programs that help people who are aging or have disabilities to live independently (80 Fed. Reg. 31,389, 31,389 (June 2, 2015)). However, the Administration for Community Living has not identified a mechanism for federal agencies to continue sharing falls prevention and home modification information.

In April 2021, the Administration for Community Living established a stakeholder group that could help sustain interagency coordination and information sharing among the four federal agencies. Further, in December 2021, the Administration for Community Living coordinated with the Department of Housing and Urban Development to launch the Housing and Services Resource Center aimed at improving access to affordable, accessible housing and related services. According to Administration for Community Living officials, more than \$630,000 has been invested in the resource center. However, GAO found in July 2022 that the resource center had limited information related to home modifications or falls prevention. Further, the resource center's stakeholder group did not include representation from all four federal agencies involved in falls prevention, such as the Department of Veterans Affairs.

GAO also found that the Administration for Community Living had not used its existing network of disability organizations and providers to share information on the risk of falls or falls prevention for adults with disabilities under age 60, although the Administration for Community Living is to serve as a source of this information to the public. Further, GAO found that the Administration for Community Living had not engaged with CDC on falls risk or prevention for people with disabilities of all ages, although officials acknowledged that more collaboration with CDC in this area could be beneficial. GAO's analysis of CDC's 2020 data found adults with disabilities under age 60 are at high risk of falls.


In July 2022, GAO made two recommendations to the Administrator of the Administration for Community Living. First, the Administrator should identify a collaborative mechanism to facilitate sustained information sharing on all populations at risk of falls and in need of evidence-based falls prevention, home modifications, or home assessments. Second, the Administrator should share and highlight information on falls risk and related resources for adults with disabilities who are younger than 60 more prominently among its disability network to inform state and local planning efforts.

The Administration for Community Living agreed with both recommendations and said that the agency will build upon the Housing Services and Resource Center to reach out to other federal agencies to further increase collaboration. As of February 2023, Administration for Community Living officials said they are beginning to discuss how to collaborate on home modification and falls prevention programs with Department of Veterans Affairs officials. Additionally, as of July 2022, the Administration for Community Living told GAO it plans to coordinate with federal partners on the most current and relevant information on falls risk to be shared among its disability programs.

Without additional efforts to sustain ongoing information sharing across the nine fragmented programs that help address falls prevention and home modification for all older adults and adults with disabilities, the Administration for Community Living will not be able to ensure that all agencies with useful knowledge and skills contribute to efforts to help these populations live safely in their homes and their communities. Further, unless the agency takes steps to highlight existing information on falls risk or prevention and related resources among its disability network, the agency will continue to miss opportunities to inform state and local planning efforts for adults with disabilities who are younger than 60. While GAO cannot precisely estimate the amount of savings that could be realized from taking action on these recommendations, reducing the costs associated with even less than 1 percent of falls could potentially save the federal government tens of millions of dollars annually in medical expenses.

Agency Comments: GAO provided a draft of this report section to the Administration for Community Living for review and comment. The agency provided technical comments, which GAO incorporated as appropriate.

GAO Product: Older Adults and Adults with Disabilities: Federal Programs Provide Support for Preventing Falls, but Program Reach Is Limited. [GAO-22-105276](#). Washington, D.C.: July 27, 2022.



26. Nutrition Assistance Programs

The United States Department of Agriculture could better manage fragmentation in federal efforts to support veterans with food insecurity by enhancing collaboration through its interagency workgroup with the Department of Veterans Affairs.

<p>MISSION AREA Social services</p> <p><small>Source: maljutinaanna/stock.adobe.com. GAO-23-106089</small></p>	<p>Implementing Entity United States Department of Agriculture</p> <p>Related GAO Product GAO-22-104740</p>	<p>Recommendations and Matters One recommendation for USDA</p> <p>Contact Information Kathryn A. Larin at (202) 512-7215 or larink@gao.gov</p>
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Recent United States Department of Agriculture (USDA) data indicate that veterans experience high rates of food insecurity, which can contribute to many negative health outcomes. USDA reported that an estimated 11.1 percent of working-age veterans lived in food-insecure households between 2015 and 2019. Veterans experiencing food insecurity may be eligible for federal nutrition assistance programs, the largest of which is USDA's Supplemental Nutrition Assistance Program. The Department of Veterans Affairs (VA) also identifies and refers veterans who are experiencing food insecurity for enrollment in the Supplemental Nutrition Assistance Program and to other resources through its medical facilities. These medical facilities provide care to more than 9 million enrollees.

In March 2022, [GAO found](#) that USDA had taken some steps to enhance support for veterans experiencing food insecurity, but it did not follow all of GAO's leading collaboration practices. In 2020, USDA began leading an informal interagency workgroup with VA. This workgroup collaborated, for example, to develop common definitions of food insecurity, which is consistent with one leading collaboration practice, but the workgroup had not yet addressed other practices including those related to outcomes and accountability. For example, without mechanisms to monitor, evaluate, and report on its progress or outcomes, the workgroup cannot effectively assess the impact of its initiatives, determine lessons learned, or identify additional opportunities for collaboration between the two agencies to help ensure their efforts align with current needs.

In March 2022, GAO recommended that USDA take steps to enhance collaboration within its workgroup with VA, including through a written agreement that specifically clarifies agency roles and responsibilities, articulates common outcomes, and establishes a mechanism to monitor progress. GAO's recommendation included that this written agreement should be routinely monitored and updated. USDA concurred with the recommendation.

As of December 2022, USDA drafted a memorandum of agreement that would help enhance its collaboration with VA to better manage their fragmented efforts. Officials said that interagency workgroup members were meeting monthly to review the draft agreement. Among other things, the draft agreement clarifies roles and responsibilities for both agencies, identifies common outcomes, including the commitment to assess and evaluate current efforts to connect veterans with nutrition assistance programs; and includes a provision to allow for amendments to the agreement after it is signed by both agencies. As of March 2023, USDA had not finalized the memorandum of agreement but said it aimed to do so as soon as possible.

Improved collaboration within USDA's workgroup with VA could help better manage fragmentation of, and ultimately enhance, the support veterans receive to address their food insecurity. It could also help USDA

assess its progress in accomplishing related goals. For example, the workgroup is not collecting data regarding Supplemental Nutrition Assistance Program enrollment assistance provided to veterans at VA's medical facilities, despite having made enhancing this type of support part of its initiatives. By collecting these data and managing any fragmentation in this area, the workgroup could better demonstrate the impact of its efforts.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to USDA and VA for review and comment. USDA and VA provided technical comments, which GAO incorporated as appropriate.

GAO Product: *Nutrition Assistance Programs: Federal Agencies Should Improve Oversight and Better Collaborate on Efforts to Support Veterans with Food Insecurity.* [GAO-22-104740](#). Washington, D.C.: March 24, 2022.

Appendix III: New Topic Areas in Which GAO Has Identified Other Cost Savings or Revenue Enhancement Opportunities

This appendix presents nine new topic areas for Congress or federal agencies to consider taking action that could either reduce the cost of government operations or enhance revenue collections for the Treasury.



MISSION AREA
Economic development

Source: PhotoDisc. | GAO-23-106089

27. Restaurant Revitalization Fund

The Small Business Administration could recover **millions of dollars** by taking additional steps to identify and respond to potentially fraudulent or ineligible recipients.

Implementing Entity Small Business Administration	Recommendations and Matters Three recommendations for SBA
Related GAO Product GAO-22-105442	Contact Information William B. Shear at (202) 512-8678 or shearw@gao.gov

Restaurants and related businesses were hit hard by the COVID-19 pandemic. GAO estimated that one-sixth of such businesses were temporarily or permanently closed as of December 2020. In March 2021, Congress appropriated \$28.6 billion to the Small Business Administration (SBA) for a Restaurant Revitalization Fund to assist these businesses. Between May and July 2021, SBA awarded funds to over 100,000 businesses (Pub. L. No. 117-2, § 5003(b)(2)(A), 135 Stat. 4, 87 (2021)). However, demand for assistance exceeded available funds and 60 percent of eligible applicants did not receive funding.

In July 2022, GAO found that while SBA acted quickly to implement the program and award funds, the agency could have taken additional steps to identify and respond to potentially fraudulent or ineligible awards. Although SBA identified some awards for potential fraud or ineligibility, it did not proactively analyze program data or information from enforcement offices and agencies, such as its Office of Inspector General or the Department of Justice. SBA also did not promptly review all recipients identified for fraud or ineligibility. According to SBA's post-award procedures, SBA staff were to review awards identified for potential fraud or ineligibility after recipients certify they have spent their entire award or after they submit their final use-of-funds report (which is due in April 2023). Furthermore, SBA referred few suspicious awards to its Office of Inspector General. According to GAO's Fraud Risk Framework, federal program managers should take steps to detect fraud and develop plans to respond promptly to potential fraud.

GAO made three recommendations to SBA related to identifying and responding to potentially fraudulent awards. Specifically, GAO recommended the agency (1) implement data analytics across awards to detect potential fraudulent award recipients, (2) document and implement procedures to use information from enforcement agencies on suspected fraud in other SBA programs to identify potential fraud in Restaurant Revitalization Fund recipients, and (3) develop and implement a plan to respond to fraudulent or ineligible awards in a prompt and consistent manner. This plan should include coordinating with the Office of Inspector General to align efforts to address fraud. SBA partially agreed with the recommendation to use data analytics and disagreed with the other two recommendations, as described below.


In January 2023, SBA stated it was conducting data analytics across the Restaurant Revitalization Fund portfolio, and noted that this analysis would be completed by March 2023. SBA also stated it was already complying with the intent of the second recommendation by reviewing 10 percent of Restaurant Revitalization Fund awards, including those awards that had been identified as potentially fraudulent or ineligible in another SBA program. SBA stated that documenting procedures would duplicate this effort. GAO maintains the importance of documenting procedures to use enforcement data from other programs to help identify suspected fraud in Restaurant Revitalization Fund awards. In the absence of documented procedures, it is not clear how SBA is using enforcement data to identify potential fraud.

For the third recommendation, in January 2023 SBA stated that it responds to document requests from enforcement agencies and follows procedures to refer suspicious activity to the Office of Inspector General. GAO found that SBA did not promptly review all recipients identified for fraud or ineligibility. GAO's July 2022 report acknowledged that SBA has referred suspicious awards to its Office of Inspector General, but, Office of the Inspector General officials said they have had relatively less contact with Restaurant Revitalization Fund program officials than with other SBA pandemic relief programs. GAO maintains that SBA should respond to potentially fraudulent or eligible awards in a prompt and consistent manner, and align efforts with its Office of the Inspector General.

By implementing GAO's recommendations, SBA could identify additional potentially fraudulent or ineligible recipients, which also could increase the likelihood of recovering funds. Actions aligned with GAO's recommendation could result in millions of dollars in revenue enhancement. For example, in September 2022, a fraudster pled guilty to using false information to receive three Restaurant Revitalization Fund awards totaling nearly \$8 million. Identifying additional suspicious awards and acting on them quickly will improve SBA's chances of recovering funds. If SBA discovered other cases of this magnitude, it could help the agency identify and recover millions of dollars awarded to potentially fraudulent or ineligible businesses.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to SBA for review and comment. In its response, SBA reiterated its prior disagreement with GAO's recommendations. SBA's comments and GAO's responses are incorporated above. SBA also provided technical comments, which GAO incorporated as appropriate.

GAO Product: *Restaurant Revitalization Fund: Opportunities Exist to Improve Oversight.* [GAO-22-105442](#). Washington, D.C.: July 14, 2022.

 <p>MISSION AREA General government</p> <p>Source: PhotoDisc. GAO-23-106089</p>	<h3>28. Analytics Capability for Improper Payments and Fraud</h3> <p>Congress should establish a permanent analytics center of excellence, which could aid the oversight community in identifying and addressing improper payments and fraud and potentially achieve cost savings.</p> <table border="0"> <tr> <td data-bbox="678 577 950 661"> <p>Implementing Entity Congress</p> <p>Related GAO Product GAO-22-105715</p> </td> <td data-bbox="966 577 1226 695"> <p>Recommendations and Matters One matter for congressional consideration</p> <p>Contact Information Seto J. Bagdoyan at (202) 512-4749 or bagdoyans@gao.gov</p> </td> </tr> </table>	<p>Implementing Entity Congress</p> <p>Related GAO Product GAO-22-105715</p>	<p>Recommendations and Matters One matter for congressional consideration</p> <p>Contact Information Seto J. Bagdoyan at (202) 512-4749 or bagdoyans@gao.gov</p>
<p>Implementing Entity Congress</p> <p>Related GAO Product GAO-22-105715</p>	<p>Recommendations and Matters One matter for congressional consideration</p> <p>Contact Information Seto J. Bagdoyan at (202) 512-4749 or bagdoyans@gao.gov</p>		

The oversight community, namely federal agencies' Offices of the Inspector General (OIG), plays a critical role in identifying improper payments and investigating potential fraud. Emergencies such as the COVID-19 pandemic heighten oversight challenges as agencies work to implement large-scale relief efforts quickly. At the outset of the COVID-19 pandemic, there was no government-wide analytics capability to help with the identification of potential fraud.

Previously, this type of analytics capability existed within the Recovery Operations Center, which was established by the Recovery Accountability and Transparency Board. This board—composed of OIGs—was created by the American Recovery and Reinvestment Act of 2009 to oversee funds appropriated under the act (Pub. L. No. 111-5, div. A, §§ 1521–1530, 123 Stat. 115, 289–294 (2009)). In an example of its work, the Recovery Operations Center researched 104 entities in New York and New Jersey that had \$329 million in debris-removal contracts and forwarded the information to the Department of Homeland Security OIG. It also identified entities whose owners had federal or state tax liens and organizations with previous fraudulent activities that received debris-removal contracts.

In 2015, GAO suggested that Congress preserve the Center's functions, to help ensure federal spending accountability. Congress did not implement GAO's matter for congressional consideration to make such a center permanent. The Recovery Operations Center terminated its operations at the end of September 2015.

In March 2021, the American Rescue Plan Act of 2021 appropriated \$40 million to the Pandemic Response Accountability Committee, which consists of 21 Inspectors General (Pub. L. No. 117-2, § 4003, 135 Stat. 4, 78 (2021)). Using these funds, in part, the Pandemic Analytics Center of Excellence was established to help oversee the trillions of dollars in federal pandemic-related emergency spending. According to the Pandemic Response Accountability Committee, the Pandemic Analytics Center of Excellence applies the best practices from the Recovery Operations Center, with the goal of building an "affordable, flexible, and scalable analytics platform" to support OIGs during their pandemic-related work.

However, the Pandemic Analytics Center of Excellence was not established until more than a year after agencies began distributing pandemic relief funds. Also, it had to be built from the ground up and was not available to support OIGs in the critical first year of the pandemic when federal programs disbursed billions of dollars in pandemic relief funds. Consequently, OIGs lost valuable time to help program officials understand fraud risks and identify potential fraud. In addition, the Pandemic Analytics Center of Excellence focuses on

pandemic programs only and is time-limited—the Pandemic Response Accountability Committee will sunset on September 30, 2025.


In March 2022, [GAO suggested](#) that Congress consider establishing a permanent analytics center of excellence to aid the oversight community in identifying improper payments and fraud. As of April 2023, Congress has taken no action on this matter.

Without permanent government-wide analytics capabilities to assist the oversight community, some OIGs will have limited resources to apply to nonemergency programs to ensure robust financial stewardship. Additionally, the OIG community will lack a comprehensive tool with the power to bring together information from across the whole of government to better prepare for applying fundamental financial and fraud risk management practices to future emergency funding.

Creating a permanent government-wide analytics capability could yield future financial benefits, both through identifying potentially improper and fraudulent payments that the government could seek to recover and by identifying vulnerabilities that the government could address to prevent similar future payments. However, at this time, GAO is unable to estimate potential cost savings that could result from this capability because the amount of savings will depend on various factors, including the number of federal programs involved in the analysis, how the analysis would identify potentially improper and fraudulent payments, how agencies would address the identified issues, and the limits of certain statutory authorities that agencies must act within when implementing the capability, such as the agency's investigative authority.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to the Department of the Treasury, the Pandemic Response Accountability Committee, the Office of Management and Budget, and the Council of the Inspectors General on Integrity and Efficiency for review and comment. The Department of the Treasury, the Office of Management and Budget, and the Council of the Inspectors General on Integrity and Efficiency provided technical comments, which GAO incorporated, as appropriate. The Pandemic Response Accountability Committee said it did not have comments on, and agreed with, this report section.

GAO Product(s): *Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond.* [GAO-22-105715](#). Washington, D.C.: March 17, 2022.



MISSION AREA
General government

Source: PhotoDisc. | GAO-23-106089

29. COVID Employer Tax Relief

The Internal Revenue Service should document processes used to address certain compliance risks for COVID-19 employer tax credits, and implement additional compliance activities to potentially recapture **tens of millions of dollars or more** of ineligible claims.

<p>Implementing Entity Internal Revenue Service</p> <p>Related GAO Product GAO-22-104280</p>	<p>Recommendations and Matters Two recommendations for IRS</p> <p>Contact Information Jessica Lucas-Judy at (202) 512-6806, lucasjudy@gao.gov or Cheryl E. Clark at (202) 512-3406, clarkce@gao.gov</p>
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The COVID-19 pandemic resulted in significant challenges to the U.S. economy, such as business closures and unemployment. Congress passed employment tax relief measures to help businesses affected by the pandemic. Specifically, as reported in the IRS Data Book as of March 2023, employers claimed about \$12.4 billion in paid sick and family leave credits (leave credits) and about \$152.6 billion in Employee Retention Credits.

In May 2022, [GAO reported](#) that the Internal Revenue Service (IRS) took some steps to identify and plan for compliance risks associated with the leave credits and the Employee Retention Credit. IRS continues to plan for examinations of both credits—which expired in 2021 but will be subject to examination for several years after filing. GAO found IRS could strengthen these efforts. For example, IRS had begun creating new processes to research and address compliance risks associated with (1) tax credits claimed on adjusted returns and (2) employers who claimed multiple credits with wages that are restricted from use for more than one type of credit. However, IRS had not documented how it developed those processes or how it would implement them in practice.

Further, although IRS conducted research or provided an explanation on four of the tax credits that employers may try to claim using restricted wages, the research did not address potential use of restricted wages between Employee Retention Credit and leave credit claimants or how IRS would address the risk during postfiling compliance activities. Internal control standards state that effective documentation establishes and communicates the who, what, when, where, and why of internal control execution.

In May 2022, GAO made two recommendations to IRS to document processes to address compliance risks (1) for tax credits claimed on adjusted employment tax returns and (2) associated with the credits that rely on restricted wages. IRS agreed with the recommendations.


In November 2022, IRS said it documented the postfiling compliance process for the tax credits in response to GAO's recommendations to document compliance risks associated with tax credit claims on adjusted returns and claims with wage restrictions. However the documents it provided did not present any new evidence to support that position. In April 2023, IRS officials said that compliance screening filters are run monthly on adjusted returns, but they did not provide documentation on how filters can be applied to adjusted returns to address compliance risks.

IRS also said its screening filters and the staff that review returns for potential examination could identify noncompliance related to restricted wages. However, detailed wage information is not available on employment tax returns and IRS has not provided documentation on how its reviews are conducted. GAO maintains that these recommendations remain warranted as IRS continues to process adjusted returns that may have tax credit claims and that timely implementation is important given the three year statute of limitations for tax assessments.

Implementing the recommendations would help ensure that tax credits were claimed only for eligible wages, by eligible employers. It is not possible using existing data to precisely determine the scale of invalid tax credits, nor is it possible to determine precisely how much the IRS could recapture by implementing the recommendations. GAO estimates that recapture of even one percent of such ineligible claims could amount to tens of millions of dollars or more.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to the Department of the Treasury and IRS for review and comment. Treasury stated that it did not have comments on this report section. IRS provided technical comments, which GAO incorporated as appropriate.

GAO Product: *COVID-19: IRS Implemented Tax Relief for Employers Quickly, but Could Strengthen Its Compliance Efforts.* [GAO-22-104280](#). Washington, D.C.: May 17, 2022.

 <p>MISSION AREA General government</p> <p>Source: PhotoDisc. GAO-23-106089</p>	<h3>30. Emergency Relief Funds Accountability</h3> <p>Congressional action could help agencies ensure rapid distribution of funds during future emergencies while having appropriate financial safeguards in place and help increase transparency and accountability of federal funds to potentially achieve cost savings.</p>
<p>Implementing Entity Congress</p> <p>Related GAO Product GAO-22-105715</p>	<p>Recommendations and Matters Three matters for congressional consideration</p> <p>Contact Information Hannah Padilla at (202) 512-5683 or padillah@gao.gov</p>

Federal agencies need reliable financial management information to effectively oversee areas that may be vulnerable to fraud, waste, abuse, and mismanagement. Improper payments are a pervasive problem across the federal government. Since fiscal year 2003, cumulative improper payment estimates have totaled about \$2.4 trillion. Under the Chief Financial Officers Act of 1990 (CFO Act), agency CFOs have leadership responsibilities for overseeing all financial management activities of their respective agencies, including over internal control (Pub. L. No. 101-576, 104 Stat. 2838 (1990)).

During emergencies, federal agencies must get relief funds out quickly while ensuring appropriate financial safeguards are in place. GAO noted early in the COVID-19 pandemic that agencies prioritized swiftly distributing funds and implementing new programs. To help ensure appropriate financial safeguards are in place in emergency assistance programs, managers can leverage existing resources to design and implement control activities that allow them to disburse funds rapidly. These control activities can be designed to (1) help mitigate identified risk of improper payments, including those due to fraud, and (2) put systems in place to effectively prevent or detect payment errors.

In March 2022, [GAO reported](#) that agencies spending and distributing emergency COVID-19 relief funds had significant shortcomings in fundamental internal controls and financial and fraud risk management practices. Although federal laws have required agencies to submit specific internal control plans for relief funds for previous emergencies, there was no such requirement for COVID-19 relief funding. GAO found that many agencies—including those that administer some of the largest COVID-19 relief programs—did not develop effective internal controls or apply sound financial management practices to manage and oversee COVID-19 relief funding. As a result, billions of dollars were at risk for improper payments.

GAO also found that most agencies did not report improper payment estimates for new COVID-19 relief programs for fiscal year 2021. Under the Office of Management and Budget's (OMB's) guidance, agencies are not directed to determine whether their programs should estimate and report improper payments in their initial year of operation. Specifically, according to the guidance, agencies should complete a risk assessment to determine susceptibility to significant improper payments after the first 12 months of program operations; a determination of susceptibility triggers reporting requirements in the following fiscal year. As a result, agencies might not report improper payment estimates associated with new programs until 2 to 3 years after the program is established, if at all. Such time lags in assessing risk and developing corrective actions may result in improper payment issues, including those resulting from fraudulent activities, not being identified or addressed until a significant amount of funds has been disbursed.

In its March 2022 report, GAO suggested that Congress should consider taking three actions to enhance the transparency and accountability of federal spending.


- Require OMB to provide guidance for agencies to develop plans for internal control that would then immediately be ready for use in, or adaptation for, future emergencies or crises and require agencies to report these internal control plans to OMB and Congress.
- Amend the Payment Integrity Information Act of 2019 to designate all new federal programs making more than \$100 million in payments in any one fiscal year as "susceptible to significant improper payments" for their initial years of operation.
- Refine the CFO Act to clarify that (1) CFOs at CFO Act agencies have oversight responsibility for internal controls over financial reporting and key financial management information that includes spending data and improper payment information; and (2) executive agency internal control assessment, reporting, and audit requirements for key financial management information include internal controls over spending data and improper payment information.

As of April 2023, Congress has not enacted legislation addressing these three matters.

GAO could not estimate the amount of any cost savings that might result from taking these actions due to not knowing which future programs may be required to implement them, the dollar amount of payments associated with those programs, the extent to which improper payments may occur, and the impact these actions may have on any subsequent reduction in improper payments. However, GAO believes these actions can help agencies ensure that they can distribute funds rapidly while having appropriate financial safeguards in place. In addition, these actions will help increase transparency and accountability and strengthen agency efforts to provide proper stewardship of federal funds.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to OMB for review and comment. In February 2023, OMB commented that OMB supports the intent of GAO's suggested congressional actions. OMB stated that agencies should first focus on identifying and understanding payment integrity risks to help prevent improper payments, and then focus on reporting improper payments. GAO maintains that all three suggested congressional actions are necessary to enhance transparency and accountability of federal spending, and agrees that effective reporting requires that agencies should focus on identifying and understanding payment integrity risks to help prevent improper payments.

GAO Products: *Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond.* [GAO-22-105715](#). Washington, D.C.: March 17, 2022.



MISSION AREA
General government

Source: PhotoDisc. | GAO-23-106089

31. Federal Personal Property

Federal executive agencies should take action to ensure excess property is considered before purchasing personal property to potentially save the federal government **millions of dollars over 5 years**.

<p>Implementing Entity Bureau of Indian Affairs, Customs and Border Protection, Federal Aviation Administration, General Services Administration, Securities and Exchange Commission, and U.S. Agency for International Development</p> <p>Related GAO Product GAO-22-104626</p>	<p>Recommendations and Matters Six recommendations total; one each for BIA, CBP, FAA, GSA, SEC, and USAID</p> <p>Contact Information Catina B. Latham at (202) 512-2834 or lathamc@gao.gov</p>
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Every year, executive agencies purchase billions of dollars of personal property, while also disposing of excess property, or property they no longer need. Personal property is any government property except real property, government records, and certain naval vessels, and consists of millions of items ranging from common (e.g., computers, office equipment and furniture) to specialized (e.g., scientific devices, industrial equipment). While some of this excess personal property is broken or obsolete, many items are new or in good working order. Because this property was originally purchased with federal funds and represents a significant investment, reusing it, as is encouraged under federal regulations, helps maximize use of these government assets and minimize new purchasing costs.

Prior to purchasing new personal property, executive agencies are generally required by the Federal Management Regulation to consider if excess property is available that can meet their needs (41 C.F.R. §§ 102-36.35(a), 102-36.65). From fiscal years 2016 to 2020, agencies across the government obtained \$3.9 billion in excess personal property (based on the property's original acquisition cost), which represents 12 percent of the \$32.8 billion of excess property available to agencies during the same timeframe.

In a report issued in June 2022, [GAO reviewed](#) the internal guidance that, according to five selected agencies—the Bureau of Indian Affairs (BIA), Customs and Border Protection (CBP), Federal Aviation Administration (FAA), Securities and Exchange Commission (SEC), and U.S. Agency for International Development (USAID)—addresses the requirement to consider excess property. GAO found that their guidance often did not include sufficient information to provide reasonable assurance that agencies comply with the requirement to consider excess property before making a purchase.

Specifically, GAO found that selected agencies' guidance varied, but none addressed all four elements from the Federal Management Regulation that GAO determined were essential regarding considering excess property. The four elements that executive agencies should include in their internal guidance are: (1) the requirement to consider excess, (2) appropriate roles and responsibilities, (3) direction on when it is practicable to check for and obtain excess property, and (4) direction on evaluating the suitability of excess property to meet agency needs (41 C.F.R. §§ 102-36.35(a), 102-36.45(a)-(b), 102-36.65, 102-36.70).

The General Services Administration (GSA) is required to prescribe policies and methods to promote the maximum use of excess property by executive agencies, and GAO found that it had taken some actions to do

so. However, GAO's findings for the five selected agencies indicate that GSA's efforts may not have been sufficient, since none of the agencies' guidance addressed all four elements.


In June 2022, GAO recommended that all five selected agencies ensure their internal guidance on considering excess property fully addresses the Federal Management Regulation elements that GAO reviewed. GAO also recommended that GSA assess its efforts to promote the maximum use of excess personal property and take further actions that could increase the use of excess personal property. Such actions could include promoting additional policies or methods that will help ensure all executive agencies consider excess property before purchasing new. All six agencies agreed with the recommendations and, as of March 2023, all had provided GAO with plans for implementing the recommendations in fiscal year 2023.

By including the four elements from the Federal Management Regulation in their internal guidance, selected agencies would be better positioned to establish a systematic approach to ensuring that employees agency-wide are consistently considering or using excess property to the maximum extent practicable to minimize new expenditures. Additionally, by assessing agencies' needs and providing more specific guidance, GSA could help agencies improve their own guidance to ensure more robust consideration of excess property, thereby minimizing new purchases and saving taxpayer dollars.

GAO cannot precisely estimate the future savings resulting from these six recommendations because the amount and kinds of excess property available to agencies varies over time, as do agencies' needs for personal property. However, even small incremental increases in the amount of excess property obtained by agencies could yield significant savings. For example, a 1 percent increase in the amount of excess property obtained government-wide over 5 years would result in millions of dollars in savings.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to BIA, CBP, and FAA—agencies within the Departments of Interior (DOI), Homeland Security (DHS), and Transportation (DOT), respectively—GSA, SEC, and USAID for review and comment. DOI, DHS, DOT, GSA, SEC, and USAID provided technical comments, which GAO incorporated as appropriate.

Related GAO Product: *Federal Personal Property: Better Internal Guidance and More Action from GSA Are Needed to Help Agencies Maximize Use of Excess.* [GAO-22-104626](#). Washington, D.C.: June 28, 2022.

 <p>MISSION AREA General government</p> <p><small>Source: PhotoDisc. GAO-23-106089</small></p>	<h3>32. Paid Tax Return Preparer Compliance</h3> <p>IRS should incorporate digital services into its education and compliance actions for paid tax preparers to improve the accuracy of returns claiming refundable tax credits and potentially protect millions of dollars in tax revenue over 5 years.</p>
<p>Implementing Entity Internal Revenue Service</p> <p>Related GAO Product GAO-22-105978 and GAO-23-105217</p>	<p>Recommendations and Matters Three recommendations for IRS</p> <p>Contact Information James R. McTigue Jr. at (202) 512-6806 or mctiguej@gao.gov</p>

Millions of taxpayers claim refundable tax credits each year, and about half of taxpayers use a paid preparer to help complete their returns. Refundable tax credits offset a person's tax liability, and any excess credit over the tax liability is refunded to the taxpayer. However, according to the Internal Revenue Service (IRS), billions of dollars of these credits are improperly paid because of return errors and fraud. In fiscal year 2022, IRS estimated that for three refundable credits—the Earned Income Tax Credit, Additional Child Tax Credit, and American Opportunity Tax Credit—taxpayers claimed about \$96 billion in benefits, but about \$25 billion (26 percent) of these benefits were improperly paid.

To help reduce improper payments, IRS has designed a program to educate tax preparers and improve the compliance of returns they prepare claiming refundable credits and other tax benefits. The program identifies paid preparers who submit returns with a high risk of errors and uses warning letters, in-person visits, and other actions to improve the accuracy of returns the preparers file. According to program data and estimates, IRS's actions reach thousands of preparers who may have filed potentially noncompliant returns and protect hundreds of millions of dollars in tax revenue each year.

In separate reports issued in July 2022 and November 2022, GAO reported that IRS could use digital services to strengthen its preparer education and compliance actions but had not developed specific plans to do so. In July 2022, [GAO found](#) that while IRS could not conduct some in-person visits with preparers due to COVID-19 restrictions, it had not tested using videoconferencing visits to mitigate this challenge. In November 2022, [GAO reported](#) on other opportunities for IRS to use digital services to improve preparer compliance, such as sending warning letters electronically to preparers and using secure document uploads to conduct preparer examinations.

IRS's *Strategic Plan for Fiscal Years 2022-2026* includes objectives to expand digital services to improve operations to effectively and efficiently identify and address noncompliance. Agency officials agreed that digital services may improve some program actions but questioned if they would improve the effectiveness of other actions. They also said that digital services might require additional resources, such as IRS obtaining enough software licenses for staff to conduct videoconference visits with preparers.

GAO made three recommendations to IRS. In July 2022, GAO recommended that IRS (1) test videoconference visits for paid preparers, and (2) implement them if it finds the benefits outweigh the costs. In November 2022, GAO recommended that IRS test digital services for other preparer actions. IRS agreed with the three recommendations.

As of January 2023, in response to GAO's July 2022 recommendations, IRS reported that it had developed and initiated plans to test videoconferencing for some preparer compliance visits. IRS plans to begin a pilot test in fiscal year 2023 and may conduct an expanded test in fiscal year 2024. IRS said that if these tests are successful, it would consider fully implementing videoconference visits starting in fiscal year 2025. IRS has not yet provided an update on the status of the November 2022 recommendation.

Videoconferencing and other digital services could make IRS's preparer education and compliance actions more efficient and effective, which could in turn improve preparer accuracy and protect additional tax revenue by reducing improper payments. For example, if IRS implemented a videoconferencing option for its educational visits with paid preparers, it may be able to conduct additional visits at a low cost across a wider geographical area. Based on IRS data on average amounts of revenue protected by IRS through its existing preparer education and compliance actions, GAO estimates that improvements from digital services could help IRS protect millions of dollars in tax revenue over 5 years.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to IRS for review and comment. IRS stated that it did not have comments on this report section.

GAO Product: *Paid Tax Return Preparers: IRS Efforts to Oversee Refundable Credits Help Protect Taxpayers but Additional Actions and Authority Are Needed*, [GAO-23-105217](#). Washington, D.C.: Nov. 30, 2022; and *Management Report: IRS Should Test Videoconference Visits with Paid Preparers*, [GAO-22-105978](#). Washington, D.C.: July 14, 2022.

 <p>MISSION AREA General government</p> <p><small>Source: PhotoDisc. GAO-23-106089</small></p>	<h3>33. Sale of Unneeded Federal Real Property</h3> <p>The General Services Administration could generate or save millions of dollars in property sales or space reduction opportunities by leveraging lessons learned to help with decision-making processes.</p> <hr/> <table border="0"> <tr> <td data-bbox="673 535 950 619"> <p>Implementing Entity General Services Administration</p> <p>Related GAO Product GAO-23-104815</p> </td> <td data-bbox="966 535 1221 640"> <p>Recommendations and Matters One recommendation for GSA</p> <p>Contact Information David Marroni at (202) 512-2834 or marronid@gao.gov</p> </td> </tr> </table>	<p>Implementing Entity General Services Administration</p> <p>Related GAO Product GAO-23-104815</p>	<p>Recommendations and Matters One recommendation for GSA</p> <p>Contact Information David Marroni at (202) 512-2834 or marronid@gao.gov</p>
<p>Implementing Entity General Services Administration</p> <p>Related GAO Product GAO-23-104815</p>	<p>Recommendations and Matters One recommendation for GSA</p> <p>Contact Information David Marroni at (202) 512-2834 or marronid@gao.gov</p>		

Federal agencies face longstanding challenges in disposing of unneeded properties. These challenges include lengthy disposal processes related to statutory and regulatory requirements and a lack of upfront funding needed to prepare properties for disposal. These challenges are, in part, why the management of federal real property has remained on GAO's high-risk list since 2003. As agencies' space requirements evolve due to the COVID-19 pandemic, there may be an increase in underutilized federal properties. Until agencies dispose of unneeded properties, they may continue to incur costs—such as for operations and maintenance—for properties they no longer use, such as vacant buildings.

To help reduce the cost of federal real property and address federal real property disposal challenges, the Federal Assets Sale and Transfer Act of 2016 (the act), established a temporary three-round process for, among other things, reducing the federal government's inventory of federal civilian real property (Pub. L. 114-287, 130 Stat. 1463 (2016)). The act tests several concepts designed to facilitate and expedite the disposal of properties, such as (1) targeted timeframes for proposal of candidate properties and steps in the disposal process, and (2) a dedicated funding mechanism that would use sales proceeds to help cover agencies' upfront disposal costs in the second and third rounds.

In October 2022, [GAO found](#) that stakeholders in this temporary three-round process—including the General Services Administration (GSA), the Office of Management and Budget (OMB), and the Public Buildings Reform Board (Board)—faced setbacks during the first two rounds, which were in 2019 and 2021. For example, stakeholders said changes to the sales strategy contributed to delays in selling properties from the first round. It took almost 2 years to sell any of the properties approved for disposal in that round. The Board also faced challenges identifying potential properties for the second round due, in part, to the lack of sales proceeds from the first round and the impact of COVID-19 on future agency space needs.

As of September 2022, GSA—the federal government's property disposal agent—had sold 10 of the 12 first round properties totaling \$194 million of the estimated \$419 million in potential sales proceeds. For the second round in 2021, the Board proposed properties with a total estimated long-term savings of \$275 million. However, before any properties were approved for disposal the round was terminated when several Board members resigned and the Board determined it lacked the quorum required to conduct business. Stakeholders, including officials from GSA and the Board, told GAO that committing to a sales strategy early in the process and examining the deadlines under the act could help mitigate some of the setbacks.

GSA has not developed a process that fully leverages lessons learned from the implementation of the act. Although GSA has developed internal lessons learned, it has not collected or applied lessons learned from other stakeholders. GSA has not formally shared any of its internal lessons learned with stakeholders,


including Congress. GAO has found that the use of a lessons learned process, particularly lessons from pilot programs similar to the temporary process created by the act, can help inform decision-making and process improvement. Without such a process, any insights on how the federal government could better dispose of its properties may be limited or lost.

GAO recommended that GSA work with other stakeholders to collect, share, and apply lessons learned from the implementation of the first two rounds to improve the final 2024 round (round 3) and other disposal efforts, including reporting any lessons learned to Congress. GSA concurred with GAO's recommendation. In November 2022, the Board reached the quorum required to conduct business. As of March 2023, GSA compiled an initial list of lessons learned but did not document its process for working with stakeholders to collect, identify, and assess these lessons learned. As a result, the extent to which GSA solicited feedback and consulted with stakeholders is unclear.

Implementing a process to collect, share, and apply lessons learned from the first two rounds can help GSA and federal agencies identify both (1) options to help the final 2024 round avoid previously encountered setbacks and (2) concepts that would be useful to continue after the pilot is complete. For example, if GSA were to apply lessons learned to the final round or future disposal efforts, it might identify additional properties to sell or other space reduction opportunities that could reduce costs, such as those to operate and maintain unneeded buildings. GAO cannot precisely calculate the potential savings because actual savings will depend on how GSA implements GAO's recommendation and other factors such as agencies' future space needs and the real estate market. Assuming that figures reported for the 2019 and 2021 rounds would be similar for the 2024 round, identifying even an additional 1 percent in potential sales could generate or save the federal government millions of dollars.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to the General Services Administration for review and comment. GSA provided technical comments, which GAO incorporated, as appropriate.

GAO Product: *Federal Real Property: GSA Should Leverage Lessons Learned from New Sale and Transfer Process.* [GAO-23-104815](#). Washington, D.C.: October 7, 2022.



**MISSION AREA
Health**

Source: ronstik/stock.adobe.com. |
GAO-23-106089

34. Federal Employee Health Benefits

The Office of Personnel Management could save **hundreds of millions of dollars or more annually** by implementing a monitoring mechanism to identify and remove ineligible family members from the Federal Employees Health Benefits program.

Implementing Entity Office of Personnel Management	Recommendations and Matters One recommendation for OPM
Related GAO Product GAO-23-105222	Contact Information Seto J. Bagdoyan at (202) 512-6722 or bagdoyans@gao.gov

The Federal Employees Health Benefits program is the largest employer-sponsored health care program in the country. This program provides health insurance benefits to more than 8 million federal employees, family members, and others at a cost of about \$59 billion in fiscal year 2021. Until 2021, employing offices at federal agencies were not required to review eligibility documentation to verify family member eligibility. This left the program vulnerable to fraud and improper payments associated with ineligible family members.

The Office of Personnel Management (OPM) is responsible for administering the program. OPM has taken steps to enable a process for employing offices and carriers to identify and remove ineligible members. For example, OPM amended its regulations in January 2018 so that employing offices and carriers may—but are not required to—request proof of family member eligibility at any time for existing participants. OPM also issued new requirements in 2021 for employing offices and carriers to verify family member eligibility for certain types of new enrollments.

However, [GAO found](#) that OPM did not have a plan to establish a monitoring mechanism to identify and remove ineligible family members who already have Federal Employees Health Benefits coverage. Without such a monitoring mechanism, ineligible family members may remain covered. As a result, related improper payments may continue to accrue over time. For example, in a case documented by OPM's Office of the Inspector General, a federal employee fraudulently covered two individuals purported to be his wife and stepchild. The individuals were ineligible because they were not actually his wife and child, but they remained on Federal Employees Health Benefits health insurance for about 12 years. The program paid claims totaling more than \$100,000 on behalf of these ineligible individuals.


In December 2022, GAO recommended that OPM implement a monitoring mechanism to identify and remove ineligible family members from the program. OPM concurred with this recommendation and stated it plans to take steps to identify potential ineligible family members in certain scenarios and follow up with agencies. However, it is too soon to determine whether the steps OPM plans to take will establish a monitoring mechanism that identifies and removes ineligible family members from the program. As of February 2023, OPM stated it is making progress to identify potential actions it can undertake to address the identification and removal of ineligible family members. Consequently, it is too early to determine whether these potential actions will address GAO's recommendation.

Removing ineligible family members from the program is essential for preventing and detecting fraud and improper payments in the program. Until OPM implements a monitoring mechanism, more ineligible

participants and related improper payments in the program may continue to accrue, costing the program approximately \$360 million to \$1 billion per year, according to OPM's estimate.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to OPM for review and comment. OPM provided comments, which were incorporated as appropriate.

GAO Product: *Federal Employees Health Benefits Program: Additional Monitoring Mechanisms and Fraud Risk Assessment Needed to Better Ensure Member Eligibility.* [GAO-23-105222](#). Washington, D.C.: January 9, 2023.



MISSION AREA
Information technology

Source: PhotoDisc. | GAO-23-106089

35. First Responder Network Authority

Congress should reauthorize the First Responder Network Authority by 2027 to ensure the continuity of the public-safety broadband network and collection of potential revenues of **billions of dollars over 15 years**.

Implementing Entity Congress	Recommendations and Matters One matter for congressional consideration.
Related GAO Product GAO-22-104915	Contact Information Andrew Von Ah at (202) 512-2834 or vonaha@gao.gov

Communication systems are essential for public-safety officials, especially for first responders to gather information, coordinate efforts, and respond to emergencies. In 2012, Congress passed a law that established the First Responder Network Authority (FirstNet)—an independent authority within the Department of Commerce’s National Telecommunications and Information Administration (47 U.S.C. §§ 1421–1433). FirstNet’s mission is to take all actions necessary to ensure the building, deployment, and operation of a nationwide, wireless, interoperable broadband network for use by public-safety entities, such as police and firefighters.

In March 2017, FirstNet entered into a 25-year contract with AT&T to deploy and enhance the network—which will be fully operational in 2023—through 2042. Current statute authorizes FirstNet to collect fees and requires FirstNet to use the collected fees to reinvest in network construction, maintenance, operation, or improvements. FirstNet expects to collect \$18 billion in fees over the 25-year duration of the contract with AT&T. However, the statute terminates FirstNet’s authority in 2027.

FirstNet expects to collect an estimated \$3 billion of the total \$18 billion by 2027. Without legislative action, it is uncertain what will happen to the remaining expected fee revenue—\$15 billion for the 15 years after FirstNet’s authority terminates in 2027.

In February 2022, GAO recommended that Congress consider reauthorizing FirstNet, including its authority to collect fee revenue. Though there have been legislative efforts to reauthorize FirstNet, as of March 2023 there was no active legislation to reauthorize FirstNet in Congress.

If Congress reauthorizes FirstNet, it could result in billions of dollars in revenue enhancements over the final 15 years of FirstNet’s contract with AT&T and continued improvements in the public-safety broadband network. Moreover, without legislative action, the continued operation of the network would be jeopardized and could result in significant disruptions for first responders who rely on the network for emergency response.

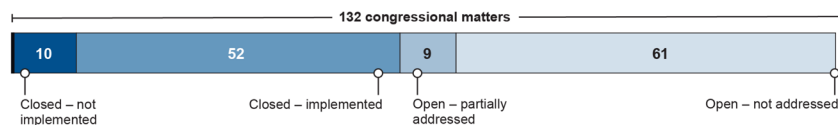
Agency Comments and GAO’s Evaluation: GAO provided a draft of this report section to the Department of Commerce and its National Telecommunications and Information Administration and FirstNet for review and comment. The Department of Commerce stated that it did not have comments on this report section. According to Commerce officials, the Department of Commerce, the National Telecommunications and Information Administration, and FirstNet all support congressional action to reauthorize FirstNet beyond February 2027.

GAO Product: *Public-Safety Broadband Network: Congressional Action Required to Ensure Network Continuity*. [GAO-22-104915](#). Washington, D.C.: February 22, 2022.

Appendix IV: Open Congressional Matters, by Mission

In our 2011 to 2023 annual reports, we directed 132 matters to Congress, of which 70 remain open. Fifty-two matters have been implemented and 10 were closed as not implemented due to changing circumstances. Of the 70 open congressional matters, 9 are partially addressed and 61 are not addressed, as of April 2023 (see figure 8).

Figure 8: Status of Duplication and Cost Savings Congressional Matters, as of April 2023



Source: GAO. | GAO-23-106089


Notes: In assessing matters suggested for Congress, GAO applied the following criteria: "closed - implemented" means relevant legislation has been enacted and addresses all aspects of the matter needed; "open - partially addressed" means a relevant bill has passed a committee, the House of Representatives, or the Senate during the current congressional session, or relevant legislation has been enacted but only addressed part of the matter needed; and "open - not addressed" means a bill may have been introduced but did not pass out of a committee, or no relevant legislation has been introduced. Matters suggested for Congress may also move to "addressed" or "partially addressed," with or without relevant legislation, if an agency takes steps that address all or part of the matter. At the beginning of a new congressional session, GAO reapplies the criteria. As a result, the status of a matter may move from partially addressed to not addressed if relevant legislation is not reintroduced from the prior congressional session. Matters categorized as "closed - not implemented" are no longer assessed. In 2023, eight new congressional matters were added. All other newly introduced congressional matters were updated and are categorized as "open - not addressed" in this report.

These data include matters related to our prior annual reports, from prior GAO reports not previously tracked in this body of work but that have potential financial benefits, and those newly identified in this annual report.

The tables below have more information on the 70 open congressional matters. GAO's [Duplication and Cost Savings website](#), containing the downloadable spreadsheet (available in [XLSX](#) or [CSV](#) formats), has information on all matters and recommendations in our Duplication and Cost Savings body of work.

Appendix IV: Open Congressional Matters, by Mission


Table 7: Open Congressional Matters in the Agriculture Mission Area

 <p>MISSION AREA Agriculture</p> <p><small>Source: USDA and PhotoDisc. GAO-23-106089</small></p>	Topic name	Underlying report (links to report)	Potential benefit
	Agricultural Quarantine Inspection Fees	GAO-13-268	Save tens of millions of dollars annually
	Crop Insurance	GAO-12-256 GAO-14-700 GAO-15-356 GAO-17-501	Save hundreds of millions annually
	Food Safety	GAO-02-47T GAO-15-180	Strengthen oversight of food safety and address fragmentation
Topic	Matter summary and status (when partially addressed)		
Agricultural Quarantine Inspection Fees	<p>Congress should consider allowing the Department of Agriculture (USDA) to set Agricultural Quarantine Inspection fees to recover the aggregate estimated costs of Agricultural Quarantine Inspection (AQI) services—thereby allowing the Secretary of Agriculture to set fee rates to recover the full costs of the AQI program.</p> <p>Congress should consider amending USDA's authorization to assess AQI fees on bus companies, private vessels, and private aircraft and include in those fees the costs of AQI services for the passengers on those buses, private vessels, and private aircraft.</p>		
Crop Insurance	<p>Congress should consider repealing the 2014 farm bill requirement that any revision to the standard reinsurance agreement not reduce insurance companies' expected underwriting gains, and directing the Risk Management Agency to, during the next renegotiation of the agreement, (1) adjust the participating insurance companies' target rate of return to reflect market conditions and (2) assess the portion of premiums that participating insurance companies retain and, if warranted, adjust it.</p> <p>Congress may wish to consider limiting the subsidy for premiums that an individual farmer can receive each year or reducing the subsidy for all farmers participating in the program, or both limiting and reducing these subsidies.</p> <p>Congress should consider reducing the level of federal premium subsidies for revenue crop insurance policies. In doing so, Congress should consider whether to make the full amount of this reduction in an initial year, or to phase in the full amount of this reduction over several years. In addition, Congress should consider directing the Secretary of Agriculture to monitor and report on the impact, if any, of the reduction on farmer participation in the crop insurance program.</p> <p>Congress should consider reducing premium subsidies for the highest income participants.</p>		
Food Safety	<p>Congress should consider commissioning the National Academy of Sciences or a blue ribbon panel to conduct a detailed analysis of alternative organizational food safety structures and report the results of such an analysis to Congress.</p> <p>Congress should consider directing the Office of Management and Budget to develop a government-wide performance plan for food safety that includes results oriented goals and performance measures and a discussion of strategies and resources.</p> <p>Congress should consider formalizing the Food Safety Working Group through statute to help ensure sustained leadership across food safety agencies over time.</p>		

Source: GAO. | GAO-23-106089


Appendix IV: Open Congressional Matters, by Mission

Table 8: Open Congressional Matters in the Defense Mission Area

	Topic name	Underlying report (links to report)	Potential benefit
	F-35 Lightning II Sustainment	GAO-21-439	Save hundreds of millions of dollars
	Foreign Military Sales Administrative Account	GAO-18-401	Save tens of millions of dollars annually
Topic	Matter summary and status (when partially addressed)		
F-35 Lightning II Sustainment	Congress should consider requiring the Under Secretary of Defense for Acquisition and Sustainment, in consultation with the services and the F-35 Joint Program Office, to report annually on progress in achieving the services' affordability constraints, including the actions taken and planned to reduce sustainment costs.		
Foreign Military Sales Administrative Account	Congress should consider redefining what can be considered an allowable expense to be charged from the administrative account.		

Source: GAO. | GAO-23-106089


Table 9: Open Congressional Matters in the Economic Development Mission Area

	Topic name	Underlying report (links to report)	Potential benefit
	Treasury's Foreclosure Prevention Efforts	GAO-16-351	\$6 billion in previously deobligated Treasury funds
Topic	Matter summary and status (when partially addressed)		
Treasury's Foreclosure Prevention Efforts	Congress should consider rescinding any excess Making Home Affordable balances that the Department of the Treasury deobligates and does not move into the Housing Finance Agency Innovation Fund for the Hardest Hit Housing Markets.		

Source: GAO. | GAO-23-106089

Appendix IV: Open Congressional Matters, by Mission

Table 10: Open Congressional Matters in the Energy Mission Area

 <p>MISSION AREA Energy</p> <p><small>Source: ©Corbis. GAO-23-106089</small></p>	Topic name	Underlying report (links to report)	Potential benefit
	DOE's Treatment of Hanford's Low-Activity Waste	GAO-22-104365 GAO-17-306	Save tens of billions of dollars over several decades
	Strategic Petroleum Reserve	GAO-18-477	Enhance revenue by better managing potentially excessive reserve assets
Topic	Matter summary and status (when partially addressed)		
DOE's Treatment of Hanford's Low-Activity Waste	<p>Congress should consider clarifying, in a manner that does not impair the regulatory authorities of the Environmental Protection Agency (EPA) and any state, the Department of Energy's (DOE) authority to determine, in consultation with Nuclear Regulatory Commission (NRC), whether portions of the tank waste that can be managed as a waste type other than high-level waste and can be disposed of outside the state of Washington.</p>		
	<p>Congress should consider (i) authorizing the DOE to classify the volumes of waste corresponding to the second phase of the Test Bed Initiative for out-of-state disposal as something other than high-level waste and (ii) specifying that Resource Conservation and Recovery Act's high-level waste vitrification standard does not apply to this volume of waste.</p>		
	<p>Congress should consider clarifying, in a manner that does not impair the regulatory authorities of EPA and the state of Washington, DOE's authority at Hanford to determine, in consultation with NRC, whether portions of the supplemental Low-Activity Waste (LAW) can be managed as a waste type other than high-level waste.</p>		
Strategic Petroleum Reserve	<p>Congress should consider setting a long-range target for the size and configuration of the Strategic Petroleum Reserve (SPR) that takes into account projections for future oil production, oil consumption, the efficacy of the existing SPR to respond to domestic supply disruptions, and international obligations.</p>		

Source: GAO. | GAO-23-106089

Appendix IV: Open Congressional Matters, by Mission

Table 11: Open Congressional Matters in the General Government Mission Area

	Topic name	Underlying report (links to report)	Potential benefit
MISSION AREA General government <small>Source: PhotoDisc. 1 GAO-23-106089</small>	Analytics Capability for Improper Payments and Fraud	GAO-22-105715	Enhance oversight bodies' ability to identify improper payments and fraud in spending
	Consumer Product Safety Oversight	GAO-15-52	Increase efficiency and effectiveness of consumer product oversight
	Emergency Relief Funds Accountability	GAO-22-105715	Increase transparency and oversight of new or expanded federal funding during emergencies
	Financial Regulatory Structure	GAO-16-175	Reduce and better manage fragmentation and overlap of financial institutions, activities, and risks
	Foreign Asset Reporting	GAO-19-180	Reduce costs from reduced reporting overlap and improved agency coordination
	Ginnie Mae's Mortgage-Backed Securities Program	GAO-19-191	Provide additional tools to oversee Ginnie Mae's risk
	Governmental Bonds	GAO-08-364	Increase revenue by hundreds of millions of dollars annually
	Internal Revenue Service (IRS) Enforcement Efforts	GAO-08-956 GAO-09-238	Allow collection of billions of dollars in tax revenue and facilitate voluntary compliance
	IRS Authority to Correct Returns with Ineligible IRA Contributions	GAO-09-146	Increase compliance and improve taxpayer service
	New Markets Tax Credit	GAO-10-334	Better reach low-income community businesses and reduce program costs
	Paid Tax Return Preparers	GAO-14-467T	Improved voluntary compliance and taxpayer confidence
	Research Tax Credit	GAO-10-136	Improve targeting of tax credit and reduce forgone revenue
	S Corporations	GAO-10-195	Increase revenue by hundreds of millions of dollars
	Simple Tax Return Errors	GAO-10-349	Correct simple tax return errors and reduce IRS's need to conduct audits
	Tax Filing	GAO-11-481	Faster issuance of tax refunds
	Tax Fraud and Noncompliance	GAO-18-544	Protect revenue
	Tax Policies and Enforcement	GAO-15-16	Increase revenue by billions of dollars
	U.S. Currency	GAO-19-300	Save at least \$9 million dollars annually

Appendix IV: Open Congressional Matters, by Mission

Topic	Matter summary and status (when partially addressed)
Analytics Capability for Improper Payments and Fraud	Congress should establish a permanent analytics center of excellence to aid the oversight community in identifying improper payments and fraud.
Consumer Product Safety Oversight	Congress should consider establishing a formal comprehensive oversight mechanism for consumer product safety agencies to address crosscutting issues as well as inefficiencies related to fragmentation and overlap such as communication and coordination challenges and jurisdictional questions between agencies. Different types of formal mechanisms could include, for example, creating a memorandum of understanding to formalize relationships and agreements or establishing a task force or interagency work group. As a starting point, Congress may wish to obtain agency input on options for establishing more formal coordination.
Emergency Relief Funds Accountability	<p>Congress should pass legislation requiring the Office of Management and Budget (OMB) to provide guidance for agencies to develop plans for internal control that would then immediately be ready for use in, or adaptation for, future emergencies or crises and requiring agencies to report these internal control plans to OMB and Congress.</p> <p>Congress should amend the Payment Integrity Information Act of 2019 to designate all new federal programs making more than \$100 million in payments in any one fiscal year as "susceptible to significant improper payments" for their initial years of operation.</p> <p>Congress should clarify that (1) chief financial officers (CFO) at CFO Act agencies have oversight responsibility for internal controls over financial reporting and key financial management information that includes spending data and improper payment information; and (2) executive agency internal control assessment, reporting, and audit requirements for key financial management information, discussed in an existing matter for congressional consideration in our August 2020 report, include internal controls over spending data and improper payment information.</p>
Financial Regulatory Structure	<p>Congress should consider whether additional changes to the financial regulatory structure are needed to improve (1) the efficiency and effectiveness of oversight, (2) the consistency of consumer and investor protections, and (3) the consistency of financial oversight for similar institutions, products, risks, and services.</p> <p>Partially Addressed: Legislation has been enacted that partially addresses GAO's suggested action. On February 15, 2019, the Consolidated Appropriations Act, 2019 (Pub. L. No. 116-6, 133 Stat. 13 (2019)) was signed into law and contains provisions that allow the Securities and Exchange Commission and the Commodity Futures Trading Commission to use funds for the interagency funding and sponsorship of a joint advisory committee to advise on emerging regulatory issues. Such a committee may help reduce some of the overlap in the oversight of the securities and commodities markets.</p> <p>In addition, on May 24, 2018, the Economic Growth, Regulatory Relief, and Consumer Protection Act (Pub. L. No. 115-174, 132 Stat. 1296 (2018)) was signed into law. The law helps to reduce one component of the fragmented regulatory structure and to improve the consistency of oversight for similar products, as GAO suggested in February 2016. Specifically, the law helps to address fragmentation in insurance oversight by requiring that the federal agencies involved in insurance regulation and the Federal Insurance Office take a position or reasonably intend to take a position achieve consensus with state insurance regulators when they participate in negotiations on insurance issues before any international forum of financial regulators or supervisors. They must also create an advisory committee to discuss and report on insurance policy issues including international issues.</p> <p>GAO will continue to monitor reform efforts to determine the extent to which fragmentation, overlap, and duplication could be addressed in the financial regulatory structure.</p> <p>Congress should consider whether legislative changes are necessary to align the Financial Stability Oversight Council's (FSOC) authorities with its mission to respond to systemic risks.</p>

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Foreign Asset Reporting	Congress should consider amending the Internal Revenue Code, Bank Secrecy Act of 1970, and other statutes, as needed, to address overlap in foreign financial asset reporting requirements for the purposes of tax compliance and detection and prevention of financial crimes, such as by aligning the types of assets to be reported and asset reporting thresholds and ensuring appropriate access to the reported information.
Ginnie Mae's Mortgage-Backed Securities Program	Congress should consider requiring Ginnie Mae to evaluate the adequacy of its current guaranty fee for single-family mortgage-backed securities and report to Congress with recommendations, if any, on revising the fee, such as by adopting standards under which the fee should be determined.
Governmental Bonds	Congress should consider whether facilities, including hotels and golf courses, that are privately used should be financed with tax-exempt governmental bonds.
Internal Revenue Service (IRS) Enforcement Efforts	Congress may wish to require payers to report service payments to corporations, thereby reducing payers' burden to determine which payments require reporting. Congress may wish to make owners of rental real estate subject to the same payment reporting requirements regardless of whether they engaged in a trade or business under current law.
IRS Authority to Correct Returns with Ineligible IRA Contributions	Congress may wish to provide the IRS with the authority to use math error checks to identify and correct returns with ineligible (1) Individual Retirement Account (IRA) "catch-up" contributions, and (2) contributions to traditional IRAs from taxpayers over age 70-1/2.
New Markets Tax Credit	Congress should consider offering grants in lieu of credits to Community Development Entities (CDE) if it extends the program again. If it does so, Congress should require the Department of the Treasury to gather appropriate data to assess whether and to what extent the grant program increases the amount of federal subsidy provided to low-income community businesses compared to the New Markets Tax Credit (NMTC); how costs for administering the program incurred by the Community Development Financial Institutions Fund, CDEs, and investors would change; and whether the grant program otherwise affects the success of efforts to assist low-income communities. One option would be for Congress to set aside a portion of funds to be used as grants and a portion to be used as tax credit allocation authority under the current structure of the program to facilitate comparison of the two program structures.
Paid Tax Return Preparers	If Congress agrees that significant paid preparer errors exist, it should consider legislation granting IRS the authority to regulate paid tax preparers.
Research Tax Credit	Congress could eliminate the regular credit and add a minimum base amount (equal to 50 percent of a taxpayer's current spending) to the method for computing the alternative simplified credit (ASC).
S Corporations	Congress could require S corporations to use information already available to them to calculate shareholders' basis as completely as possible and report it to shareholders and the IRS.


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Simple Tax Return Errors	<p>Congress may want to consider granting the IRS broader math error authority (MEA), with appropriate safeguards against misuse of that authority, to correct errors during tax return processing.</p> <p>Partially Addressed: Congress has expanded IRS's MEA several times under certain circumstances but not as broadly as GAO suggested in February 2010.</p> <p>The President's budgets have previously requested that Congress expand IRS's MEA. For example, the President's budget proposal for fiscal year 2021 requested authority to correct a taxpayer's return in the following circumstances: (1) the information provided by the taxpayer does not match the information contained in government databases; (2) the taxpayer has exceeded the lifetime limit for claiming a deduction or credit; or (3) the taxpayer has failed to include with his or her return certain documentation that is required to be included in or attached to the return. As of March 2023, Congress had not provided IRS with such authority.</p> <p>GAO maintains that a broader authorization of MEA with appropriate controls that would enable IRS to correct obvious noncompliance would be less intrusive and burdensome to taxpayers than audits and would potentially help taxpayers who underclaim tax benefits to which they are entitled. Extending MEA could help reduce the tax gap - the difference between the amount taxpayers pay and the amount they owe. Controls - such as requiring IRS to report on its use of MEA - may be needed to ensure proper use of this authority.</p>
Tax Filing	<p>Congress may wish to consider providing IRS with MEA to use tax return information from previous years to ensure that taxpayers do not improperly claim credits or deductions in excess of lifetime limits where applicable.</p>
Tax Fraud and Noncompliance	<p>Congress should consider legislation to require that returns prepared electronically but filed on paper include a scannable code printed on the return.</p>
Tax Policies and Enforcement	<p>Congress should consider revisiting the use of IRAs to accumulate large balances and considering ways to improve the equity of the existing tax expenditure on IRAs. Options could include limits on (1) the types of assets permitted in IRAs, (2) the minimum valuation for an asset purchased in an IRA, or (3) the amount of assets that can be accumulated in IRAs and employer-sponsored plans that get preferential tax treatment.</p> <p>Partially Addressed: No legislation enacted limiting retirement account owner accumulations, as of March 2023.</p> <p>The Setting Every Community Up for Retirement Enhancement Act of 2019, enacted in December 2019 as division O of the Further Consolidated Appropriations Act, 2020, amended a number of requirements related to retirement accounts (Pub. L. No. 116-94, 133 Stat. 2534, 3137). For example, section 401 limits inherited beneficiaries' ability to continue tax deferral to 10 years beyond the account owner's death. This provision somewhat reduces the long-term financial benefits of accumulating large balances in IRAs.</p> <p>However, the Act did not adopt any of the other limits GAO identified in its October 2014 report. The 117th Congress considered a bill, one version of which would have addressed this action by limiting the amount of assets that can be accumulated in retirement accounts owned by high-income taxpayers. H.R. 5376, 117th Cong. §§138301-138302, 138311 (as passed by the House, Nov. 19, 2021). These provisions were not included in the version of H.R. 5376 which was enacted into law. (Public Law 117-169, 136 Stat. 1818 (2022)). Without legislation, the intended broad-based tax benefits of IRAs are likely to continue to be skewed toward a select group of individuals.</p>
U.S. Currency	<p>Congress should consider amending the law to provide the Secretary of the Treasury with the authority to alter the metal composition of coins, if the new metal compositions reduce the cost of coin production and do not affect the size, weight, appearance, or electromagnetic signature of the coins.</p>

Source: GAO. | GAO-23-106089

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Table 12: Open Congressional Matters in the Health Mission Area

 MISSION AREA Health <small>Source: ronitk/stock.adobe.com GAO-23-106089</small>	Topic name	Underlying report (links to report)	Potential benefit
	Critical Incidents in Medicare Skilled Nursing Facilities	GAO-21-408	Save hundreds of millions of dollars
	Diet-Related Chronic Health Conditions	GAO-21-593	Manage fragmentation and overlap across 200 federal programs and activities
	DOD U.S. Family Health Plan	GAO-14-684	Save millions of dollars in fiscal year 2023
	Medicaid Demonstration Waivers	GAO-08-87	Improve the Medicaid review process
	Medicaid Supplemental Payments	GAO-13-48	Save hundreds of millions or billions of dollars
	Medicare Payments by Place of Service	GAO-16-189	Save \$141 billion over 10 years
	Medicare Payments to Certain Cancer Hospitals	GAO-15-199	Save hundreds of millions of dollars annually
	Medicare's Health Care Payments	GAO-09-647	Achieve cost savings from efficiencies when multiple services are furnished together
Topic	Matter summary and status (when partially addressed)		
Critical Incidents in Medicare Skilled Nursing Facilities	Congress should consider directing the Secretary of Health and Human Services (HHS) to implement additional reductions in payments to Skilled Nursing Facilities (SNF) that generate Medicare spending on potentially preventable critical incidents—hospital readmissions and emergency room (ER) visits that occur within 30 days of the SNF admissions—either through the SNF Value-Based Purchasing program or some other vehicle, including, as needed, making any appropriate modifications to enable HHS to take action.		
Diet-Related Chronic Health Conditions	Congress should consider identifying and directing a federal entity to lead the development and implementation of a federal strategy to coordinate diet-related efforts that aim to reduce Americans' risk of chronic health conditions. The strategy could incorporate elements from the 2011 National Prevention Strategy and should address outcomes and accountability, resources, and leadership. Partially Addressed: The White House sponsored a conference on Hunger, Nutrition, and Health on September 28, 2022. In advance of that event, the White House released a national strategy aimed at ending hunger in America and increasing healthy eating and physical activity by 2030. However, we do not believe the White House strategy satisfies our matter because it does not contain the necessary information about outcomes and accountability, resources, and leadership. In particular, without designated leadership, it may be difficult to sustain the strategy over time. Therefore, as of December 2022, the matter remains open.		
DOD U.S. Family Health Plan	Congress should terminate the Secretary of Defense's authority to contract with the U.S. Family Health Plan (USFHP) designated providers in a manner consistent with a reasonable transition of affected USFHP enrollees into TRICARE's regional managed care program or other health care programs, as appropriate.		

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Medicaid Demonstration Waivers	<p>Congress could consider requiring the HHS to improve the Medicaid demonstration review process, through steps such as improving the review criteria, better ensuring that valid methods are used to demonstrate budget neutrality, and documenting and making clear the basis for the approved limits. GAO had previously recommended that HHS take these actions.</p> <p>Partially Addressed: As of April 2023, Congress has not passed legislation requiring the HHS to improve the Medicaid demonstration review process. However, HHS has taken some action to address some aspects of GAO's recommendation. The Centers for Medicare & Medicaid Services (CMS) established new policies that addressed certain problems identified and issued written guidance on the process and criteria used to approve states' proposed spending limits. Not all problems identified by GAO were addressed by the new CMS policy. Thus, legislation to require HHS to improve the Medicaid demonstration review process, as GAO recommended in January 2008, continues to be a viable matter for consideration.</p>
Medicaid Supplemental Payments	<p>Congress should consider requiring the Administrator of CMS to require states to submit an annual independent certified audit verifying state compliance with permissible methods for calculating non-Disproportionate Share Hospital (DSH) supplemental payments.</p>
Medicare Payments by Place of Service	<p>Congress should consider directing the Secretary of HHS to equalize payment rates between settings for evaluation and management office visits and other services that the Secretary deems appropriate and return the associated savings to the Medicare program.</p> <p>Partially Addressed: As of March 2023, no additional legislative action has been identified that would address GAO's December 2015 suggestion. The Bipartisan Budget Act of 2015, enacted in November 2015, partially addressed our recommendation as it limits certain providers from billing at higher hospital outpatient department payment rates. Specifically, the legislation excludes services furnished by off-campus hospital outpatient departments from reimbursement under Medicare's hospital outpatient prospective payment system, effective January 1, 2017 (Pub. L. No. 114-74, § 603, 129 Stat. 597-598 (2015)). According to the Congressional Budget Office, this action saves the Medicare program \$9.3 billion over 10 years.</p> <p>However, the Act does not apply to services furnished by providers billing as hospital outpatient departments prior to enactment of the legislation—which includes providers billing as hospital outpatient departments during the study period in our report as well as hospital outpatient departments located on hospital campuses. This means that, even in 2017 and beyond, many providers will not be affected by the Act, and Medicare will continue to pay more than necessary for certain services. In November 2018, CMS issued a final rule adopting payment changes—that have since been partially overturned under a decision by a federal district court, which CMS has appealed—capping payment rates for certain services furnished by the off-campus hospital outpatient departments that existed or were under construction in 2015 at the physician fee schedule rate (83 Fed. Reg. 58818 (Nov. 21, 2018); <i>Am. Hosp. Ass'n v. Azar</i>, 410 F. Supp. 3d 142, (D.D.C. 2019)). Since these services furnished by these off-campus hospital outpatient departments were paid at a higher rate, the payment cap, which was to be implemented over 2 years, was intended to equalize payment rates for certain clinical visits between settings where services can be provided, for example, physician offices.</p> <p>In 2019, CMS applied 50 percent of the payment reduction and, in 2020 and subsequent years, planned to apply 100 percent of the payment reduction. The rule applied to specific clinical visits, where other services would continue to be paid at the higher rate. In response to a lawsuit challenging CMS's authority to issue the November 2018 rule, a federal court of appeals ruled in July 2020 that CMS had the authority to adopt these payment changes (<i>Am. Hosp. Ass'n v. Azar</i>, 964 F.3d 1230 (D.C. Cir. 2020)). An appeal of that ruling was filed, and in June 2021, the Supreme Court declined to take up the case.</p> <p>In order to fully implement this recommendation, Medicare payment rates for evaluation and management services should be equalized for all hospital outpatient departments, regardless of whether they are deemed on-campus or off-campus.</p>

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Medicare Payments to Certain Cancer Hospitals	Congress should consider requiring Medicare to pay these prospective payment system (PPS)-exempt cancer hospitals (PCH) as it pays PPS teaching hospitals for both inpatient and outpatient services, or provide the Secretary of HHS with the authority to otherwise modify how Medicare pays PCHs, and provide that all forgone outpatient payment adjustment amounts be returned to the Supplementary Medical Insurance Trust Fund.
Medicare's Health Care Payments	<p>Congress could exempt from the budget neutrality requirement savings attributable to policies that reflect efficiencies occurring when services are furnished together.</p> <p>Partially Addressed: Congress has exempted savings from the implementation of multiple procedure payment reductions (MPPR) for certain diagnostic imaging and therapy services from the budget neutrality requirement, as GAO suggested in July 2009. For example, the Consolidated Appropriations Act of 2016 revised the payment reduction for the professional component of multiple diagnostic imaging services from 25 percent to 5 percent beginning on January 1, 2017, and exempted the reduced expenditures attributable to this MPPR from the budget neutrality provision. (Pub. L. No. 114-113, div. O, § 502, 129 Stat. 2242, 3018-19 (2015)).</p> <p>However, as of March 2023, MPPRs or other policies that may result in a reduction to payments for the technical component for diagnostic cardiovascular and ophthalmology services continue to be subject to budget neutrality for 2023. Unless Congress exempts from the budget neutrality requirement savings realized from the implementation of all MPPRs or other policies that reflect efficiencies occurring when services are furnished together, these savings will not accrue to the Medicare program.</p>

Source: GAO. | GAO-23-106089

Table 13: Open Congressional Matters in the Homeland Security/Law Enforcement Mission Area

	Topic name	Underlying report (links to report)	Potential benefit
<p>MISSION AREA Homeland security, law enforcement or both</p> <p>Source: PhotoDisc. GAO-23-106089</p>	Alternative Technologies for Radioactive Materials	GAO-22-104113	Manage fragmentation between relevant agencies and mitigate potential fiscal exposure to incidents with high-risk radioactive materials
	Federal Disaster Recovery Programs	GAO-23-104956	Improve effectiveness and speed of disaster recovery services
	Flood Insurance	GAO-17-425	Reduce federal fiscal exposure and enhance resilience to flood risk
	Homeland Security Grants	GAO-12-342SP	Ensure grant funds are used efficiently and effectively to build national preparedness
	Immigration Inspection Fee	GAO-12-342SP	Increase revenue by hundreds of millions of dollars annually
Topic	Matter summary and status (when partially addressed)		
Alternative Technologies for Radioactive Materials	If Congress agrees that replacing technologies that use high-risk radioactive materials with alternative technologies is a priority to achieve permanent risk reduction, then it should consider establishing this goal in statute, and then take the steps necessary to establish—including directing an appropriate interagency entity to develop—a national strategy to achieve this goal. The strategy should include all the desirable characteristics of national strategies that we have previously identified, including specific goals and performance measures, clear roles, and proposals to provide relevant authorities to execute these roles, as necessary.		

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	<p>If Congress believes that actions included in a national strategy for replacing technologies that use high-risk radioactive materials with alternative technologies should be implemented, then Congress should consider directing the relevant agencies to implement the strategy in accordance with the goals and timelines identified in the strategy. To facilitate agencies' implementation, Congress should provide authority to agencies to implement any aspects of the strategy not currently within their authorities.</p> <p>Congress should consider directing and authorizing, as necessary, Nuclear Regulatory Commission (NRC) to incorporate the consideration of alternative technologies into its licensing process. Options could include: (1) direct NRC to implement a justification process, or (2) direct NRC to require applicants for new radioactive materials to consult with other agencies (such as National Nuclear Security Administration or Food Drug Administration) about alternatives before NRC will consider an application.</p>
Federal Disaster Recovery Programs	<p>Congress should consider establishing an independent commission to recommend reforms to the federal government's approach to disaster recovery.</p>
Flood Insurance	<p>As Congress considers reauthorizing the National Flood Insurance Program (NFIP), it should consider comprehensive reform to improve the program's solvency and enhance the nation's resilience to flood risk, which could include actions in six areas: (1) addressing the current debt, (2) removing existing legislative barriers to Federal Emergency Management Agency's (FEMA) revising premium rates to reflect the full risk of loss, (3) addressing affordability, (4) increasing consumer participation, (5) removing barriers to private-sector involvement, and (6) protecting NFIP flood resilience efforts. In implementing these reforms, Congress should consider the sequence of the actions and their interaction with each other.</p>
Homeland Security Grants	<p>Congress may want to consider requiring the Department of Homeland Security (DHS) to report on the results of FEMA's efforts to identify and prevent unnecessary duplication within and across its preparedness grant programs, and consider these results when making future funding decisions for these programs.</p> <p>Congress may wish to consider limiting the use of federal preparedness grant programs to fund only projects to fill identified, validated, and documented capability gaps that may (or may not) include maintaining existing capabilities developed.</p>

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Immigration Inspection Fee	<p>Congress may wish to require the Secretary of DHS to adjust the air passenger immigration inspection fee as needed so that collections are aligned with total inspection costs, if it is determined that total immigration fee collections do not cover total immigration inspection costs.</p> <p>Partially Addressed: As of March 2023, Congress had not enacted legislation to adjust the air passenger immigration fee, as GAO suggested in February 2012. However, Immigration and Customs Enforcement (ICE) and Customs and Border Protection (CBP) identified the extent to which collections are aligned with total immigration inspection costs. ICE reported in its 2012 fee review that, based on its legal review of the Immigration and Nationality Act, it is authorized to use its air passenger and sea vessel passenger inspection collections to reimburse its immigration inspection activities.</p> <p>ICE's and CBP's combined fiscal year 2012 immigration inspection costs exceeded collections by almost \$175 million, and neither agency received enough collections to cover its respective costs. The Budget of the U.S. Government, 2021 proposed increasing the immigration inspection user fee, including the air passenger inspection fee, by \$2. The proposal also would have eliminated a partial fee exemption for some sea passengers. The Administration estimated that these two adjustments would increase annual immigration user fee collections by hundreds of millions of dollars. The proposal would have authorized CBP to adjust the fee in the future without further statutory changes.</p> <p>Because ICE and CBP use annual appropriations, as authorized, to bridge any gaps between immigration costs and immigration fee collections, if Congress intends for the immigration inspection fees to recover the full costs of inspections, it should consider increasing these fees so that collections are aligned with total inspection costs. Until such steps are taken, ICE and CBP will likely continue to use annual appropriations to fund activities that they have statutory authority to fund with user fees.</p>
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Source: GAO. | GAO-23-106089

Table 14: Open Congressional Matters in the Income Security Mission Area


 <p>MISSION AREA Income security</p> <p>Source: PhotoDisc. GAO-23-106089</p>	Topic name	Underlying report (links to report)	Potential benefit
	Disability and Unemployment Benefits	GAO-14-343SP	Save about \$2.2 billion over 10 years
	Federal Employees' Compensation and Unemployment Benefits	GAO-13-386	Reduce improper payments
	Railroad Retirement Board Continuing Disability Reviews	GAO-18-287	Save \$11 million annually
	Social Security Offsets	GAO-11-318SP	Save between \$3.5 billion and \$10.5 billion over 10 years
Topic	Matter summary and status (when partially addressed)		
Disability and Unemployment Benefits	Congress should consider passing legislation to require the Social Security Administration (SSA) to offset Disability Insurance (DI) benefits for any Unemployment Insurance (UI) benefits received in the same period.		
Federal Employees' Compensation and Unemployment Benefits	Congress should consider granting the Department of Labor (DOL) the additional authority to access wage data.		
Railroad Retirement Board Continuing Disability Reviews	Congress should consider granting the Board access to the Department of Health and Human Services' quarterly earnings information from the National Directory of New Hires (NDNH) database.		

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Social Security Offsets	Congress could consider giving the IRS the authority to collect the information that the SSA needs on government pension income to administer the Government Pension Offset and the Windfall Elimination Provision accurately and fairly.
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Source: GAO. | GAO-23-106089

Table 15: Open Congressional Matters in the Information Technology Mission Area

 <p>MISSION AREA Information technology Source: PhotoDisc. GAO-23-106089</p>	Topic name	Underlying report (links to report)	Potential benefit
	Dissemination of Technical Research Reports	GAO-13-99	Reduce overlap between information dissemination services
	First Responder Network Authority	GAO-22-104915	Increase revenues by billions of dollars over 15 years
	Geospatial Investments	GAO-15-193	Increase coordination between government agencies
	Interoperable Radio Communications Systems	GAO-09-133	Improve the interoperability of radio communication systems and achieve cost savings


Topic	Matter summary and status (when partially addressed)
Dissemination of Technical Research Reports	Congress should consider examining the appropriateness and viability of the fee-based model under which the National Technical Information Service (NTIS) currently operates for disseminating technical information to determine whether the use of this model should be continued.
First Responder Network Authority	Congress should consider reauthorizing FirstNet, including different options for its placement, and provide it with authority to: <ul style="list-style-type: none"> • hold the single spectrum license for Band 14 for public-safety use, • administer and oversee the network contract, • manage network updates and fee revenue reinvestments, and • maintain a public-safety advisory committee to conduct public-safety outreach and consultation.
Geospatial Investments	Congress should consider assessing the impact of the disclosure restrictions of Section 9 of Title 13 and Section 412 of Title 39 of the U.S. Code in moving toward a national geospatial address database. If warranted, Congress should consider revising those statutes to authorize the limited release of addresses, without any personally identifiable information, specifically for geospatial purposes. Such a change, if deemed appropriate, could potentially result in significant savings across federal, state, and local governments.

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Interoperable Radio Communications Systems	<p>Congress should consider requiring the Department of Homeland Security (DHS), the Department of Justice (DOJ), and the Department of the Treasury to collaborate on the development and implementation of a joint radio communications solution that specifically requires the departments to establish an effective governance structure that includes a formal process for making decisions and resolving disputes, define and articulate a common outcome for this joint effort, and develop a joint strategy for improving radio communications.</p> <p>Partially Addressed: Legislation has been enacted to provide funding for, among other things, the development of a nationwide, interoperable broadband network that is aimed at improving interoperable radio communications among public safety officials. (Pub. L. No. 112-96, §§ 6201–6213, 126 Stat. 156, 206–218 (2012)). However, the use of the broadband network by public safety users is voluntary. In addition, officials from the Departments of Justice, Homeland Security, and the Treasury stated that the network does not yet fully support their mission-critical operations. Therefore, until the three departments have the information they need to make a decision to use the nationwide public safety broadband network to support mission critical voice capabilities, it is uncertain if the legislation will remedy these agencies' fragmented approaches to improving interoperable radio communications.</p> <p>As of March 2023, there has been no legislative action taken that would require these departments to collaborate on the development and implementation of an interoperable radio communications solution.</p>
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Source: GAO. | GAO-23-106089


Table 16: Open Congressional Matters in the International Affairs Mission Area

 <p>MISSION AREA International affairs Source: Creatas. GAO-23-106089</p>	Topic name	Underlying report (links to report)	Potential benefit
	Cargo Preference for Food Aid	GAO-15-666	Save millions of dollars
	Overseas Administrative Services	GAO-12-317	Contain costs and reduce duplication of administrative support services overseas
	Tobacco Taxes	GAO-12-475	Save about \$1.3 billion over 5 years
Topic	Matters summary and status (when partially addressed)		
Cargo Preference for Food Aid	Congress should consider clarifying cargo preference legislation regarding the definition of "geographic area" to ensure that agencies can fully use the flexibility Congress granted to them when it lowered the cargo preference for food aid requirements.		
Overseas Administrative Services	Congress may wish to consider requiring agencies to participate in International Cooperative Administrative Support Services (ICASS) unless they provide a business case to show that they can obtain these services outside of ICASS without increasing overall costs to the U.S. government or that their mission cannot be achieved within ICASS.		
Tobacco Taxes	Congress may wish to consider modifying tobacco tax rates to eliminate significant tax differentials between similar products. Specifically, Congress may wish to consider equalizing tax rates on roll-your-own and pipe tobacco and, in consultation with Treasury, also consider options for reducing tax avoidance due to tax differentials between small and large cigars.		

Source: GAO. | GAO-23-106089

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Table 17: Open Congressional Matters in the Science and Environment Mission Area

 <p>MISSION AREA Science and the environment Source: Brand X Pictures. GAO-23-106089</p>	Topic name	Underlying report (links to report)	Potential benefit
	Alaska Native Villages	GAO-22-104241	More strategically targeted federal investments to Native villages facing significant environmental threats
	Nuclear Waste Cleanup	GAO-22-105471	Save a billion dollars or more
	Research on Air Travel and Communicable Diseases	GAO-22-104579	Development of policies to protect against disease transmission in air travel for passengers and crew.
Topic	Matter summary and status (when partially addressed)		
Alaska Native Villages	Congress should consider establishing an interagency and intergovernmental coordinating entity and requiring the relevant agencies to participate and engage in sustained coordination to strategically target federal investments to Alaska Native villages facing significant environmental threats. Congress should also consider directing the coordinating entity and its participating agencies to identify opportunities to streamline program delivery across federal agencies; assess the statutory program characteristics we identified that pose obstacles to Alaska Native villages' obtaining assistance, and identify any others; and submit a report to Congress with any recommendations for statutory changes to streamline program delivery and to address such obstacles.		
Nuclear Waste Cleanup	Congress should consider enacting legislation to clarify the Department of Energy's (DOE) authority to sell depleted uranium, including any conditions connected to such sales.		
Research on Air Travel and Communicable Diseases	Congress should consider directing the Federal Aviation Administration to develop and implement a strategy to identify and advance needed research on communicable diseases in air travel, in coordination with appropriate federal agencies—such as the Department of Homeland Security and the Department of Health and Human Services—and external partners. In alignment with leading practices for interagency collaboration, this strategy should, at a minimum, clearly identify the roles and responsibilities for participating agencies, determine the resources needed, and document any relevant agreements.		

Source: GAO. | GAO-23-106089


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Table 18: Open Congressional Matters in the Social Services Mission Area

 <p>MISSION AREA Social services</p> <p>Source: malyjinaanna/stock.adobe.com. GAO-23-106089</p>	Topic name	Underlying report (links to report)	Potential benefit
	Housing Assistance	GAO-12-342SP	Optimize the federal role in rural housing
Topic Matter summary and status (when partially addressed)			
<p>Housing Assistance Congress may wish to consider requiring the Department of Agriculture (USDA) and the Department of Housing and Urban Development (HUD) to examine the benefits and costs of merging those programs that serve similar markets and provide similar products. As a first step, the Congress could consider requiring USDA and HUD to explore merging their single-family insured lending programs and multifamily portfolio management programs, taking advantage of the best practices of each and ensuring that targeted populations are not adversely affected.</p>			

Source: GAO. | GAO-23-106089

Table 19: Open Congressional Matters in the Training, Employment, and Education Mission Area

 <p>MISSION AREA Training, employment, and education</p> <p>Source: Cherries/stock.adobe.com. GAO-23-106089</p>	Topic name	Underlying report (links to report)	Potential benefit
	Federal Student Loan Default Rates	GAO-18-163	Protect both borrowers and the billions of dollars annually in federal student aid
Topic Matter summary and status (when partially addressed)			
<p>Federal Student Loan Default Rates Congress should consider strengthening schools' accountability for student loan defaults, for example, by (1) revising the cohort default rate (CDR) calculation to account for the effect of borrowers spending long periods of time in forbearance during the 3-year CDR period, (2) specifying additional accountability measures to complement the CDR, for example, a repayment rate, or (3) replacing the CDR with a different accountability measure.</p>			

Source: GAO. | GAO-23-106089

Note: Unless otherwise indicated, matters in these tables are not addressed. These tables provide estimates of cost savings or increased revenue where such information was available. The potential financial benefits for implementing individual matters are provided when known, or for implementing multiple matters in a particular topic, when the potential financial benefits are not attributable to a specific matter.

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DOF Hearing Question from Senator Romney: Fraud Penalties

Background: During the June 14, 2023, hearing on duplication, overlap and fragmentation, Senator Romney asked about penalties for defrauding the government and whether they should be increased to serve as a deterrent. The Comptroller General offered to follow up with any information that we had on fraud-related penalties.

Bottom line: GAO has not examined whether substantially increasing the statutory penalties for defrauding the government would have a meaningful impact in deterrence. Below we have included a summary of existing statutory penalties.

We have also previously reported on final sentences received in certain cases of individuals defrauding the government. For example, in [GAO-23-105331](#), we analyzed 80 closed cases, as of December 2021, for crimes involving the Paycheck Protection Program (PPP) and COVID-19 Economic Injury Disaster Loan (EIDL) program, and reported that terms of imprisonment ranged from 0.5 months to 204 months.

We would be happy to work with committee staff on a request for us to examine this issue in more detail.

In addition, the Inspector General community has put forth related legislative proposals.

- Increase the statute of limitations for additional pandemic relief programs, such as Unemployment Insurance. They previously requested an increase in the statute of limitations for PPP and COVID-19 EIDL (from 5 years to 10 years), which Congress granted in 2022.
- Reform the Program Fraud Civil Remedies Act to assist in the administrative recovery of fraudulently diverted tax dollars. Among other reforms, they are seeking an increase in the jurisdictional limit for administrative recoveries of “smaller” false or fraudulent claims from \$150,000 to \$1,000,000. This would enable agencies to administratively go after “smaller” dollar fraud and obtain recoveries and damages that would likely not otherwise be addressed.
- Allow for the automatic suspension and debarment of felony fraud convicts. They are seeking to ensure that entities or individuals convicted of felony fraud are in fact debarred from government contracting for a specified period until they become responsible. Under the proposal, such convicts would be automatically debarred while maintaining the authority of the agency to waive the debarment.

Statutory Penalties: The following discusses the terms of imprisonment and fines set forth in relevant fraud statutes; additional forms of punishment (e.g., restitution, forfeiture, etc.); and how courts use the United States Sentencing Guidelines to determine the particular sentence for individual cases.

Depending on the facts of the particular case, a scheme related to defrauding the United States may implicate a variety of criminal statutes, including:

- 18 U.S.C. § 287: false, fictitious, or fraudulent claims. There is a maximum sentence of 5 years imprisonment and a fine of up to \$250,000 for individuals and \$500,000 for organizations.

DOF Hearing Question from Senator Romney: Fraud Penalties

- 18 U.S.C. § 371: conspiracy to defraud the government. There is a maximum sentence of 5 years imprisonment and/or a fine of up to \$250,000 for individuals and \$500,000 for organizations.
- 18 U.S.C. § 1001: false, fictitious, or fraudulent statement or representation. With some exceptions related to terrorism and sex offenses, generally there is a maximum sentence of 5 years imprisonment and/or a fine of up to \$250,000 for individuals and \$500,000 for organizations
- 18 U.S.C. § 1341: mail fraud. Generally, there is a maximum sentence of 20 years imprisonment and/or a fine of up to \$250,000 for individuals and \$500,000 for organizations. If the violation is in relation to a benefit associated with a presidentially declared major disaster or emergency, or if the violation affects a financial institution, then there is a maximum sentence of 30 years imprisonment and/or a fine of up to \$1,000,000.
- 18 U.S.C. § 1343: wire fraud. Generally, there is a maximum sentence of 20 years imprisonment and/or a fine of up to \$250,000 for individuals and \$500,000 for organizations. If the violation is in relation to a benefit associated with a presidentially declared major disaster or emergency, or if the violation affects a financial institution, then there is a maximum sentence of 30 years imprisonment and/or a fine of up to \$1,000,000.
- 18 U.S.C. § 1344: bank fraud. There is a maximum sentence of 30 years imprisonment and/or a fine of up to \$1,000,000.
- 18 U.S.C. § 1347: health care fraud. With some exceptions related to violations that result in serious bodily injury or death, generally there is a maximum sentence of 10 years imprisonment and/or a fine of up to \$250,000 for individuals and \$500,000 for organizations.
- 18 U.S.C. § 1349: attempt or conspiracy to commit mail fraud, wire fraud, bank fraud, or health care fraud. The same penalties apply as those prescribed for the underlying offense.
- 18 U.S.C. § 1956: money laundering. Generally, there is a maximum sentence of 20 years imprisonment and/or a fine of up to \$500,000.

In addition to the term of imprisonment and/or fine, a conviction under one of these statutes will usually require additional forms of punishment under the following provisions:

- 18 U.S.C. § 3583: supervised release. A court may sentence an individual of a term of supervised release of up to 5 years, depending on the type of felony. Conditions of supervised release may require the individual not to commit to new crimes, allow a DNA sample to be taken, submit to periodic drug testing, and more. Violations of the conditions of supervised release could result in the individual returning to prison to serve the remainder of their supervised release term.
- 18 U.S.C. § 3663A: restitution. A court is required to order an individual to pay restitution if the offense was against property, including any offense committed by fraud or deceit.

DOF Hearing Question from Senator Romney: Fraud Penalties

- 18 U.S.C. § 982: forfeiture. A court is required to order an individual to forfeit to the United States any property traceable to certain offenses, including mail fraud, wire fraud, bank fraud, and money laundering.
- 18 U.S.C. § 3013: special assessment. A court is required to order, in the case of a felony, an individual to pay \$100 or an organization to pay \$400 as a special assessment.

While the above statutes set the maximum sentences of imprisonment and/or fine, courts refer to the United States Sentencing Commission Guidelines to determine the particular sentence in each individual case. Under 28 U.S.C. § 994, the Guidelines should reflect a variety of factors and considerations to determine an appropriate sentence. The Guidelines set a base offense level and then add or subtract levels due to aggravating or mitigating circumstances, such as the dollar amount of the loss caused by offense, as well as the defendant's criminal history, ultimately arriving at a suggested sentencing range.



441 G St. N.W.
Washington, DC 20548

July 25, 2023

Congressional Addressees

Open Matters for Congressional Consideration: Action Can Produce Billions of Dollars in Financial and Other Benefits for the Nation

Matters for congressional consideration are recommendations that we make to Congress to address findings from our work. Since 2000, we have recommended that Congress consider more than 1,100 matters and Congress has acted on roughly 80 percent of them. As of June 2023, there were 218 matters that remain open and which, if acted on, could benefit the nation. This report provides information about open matters for congressional consideration, along with a consolidated listing of these matters by topic area in enclosure 1.¹ The James M. Inhofe National Defense Authorization Act for 2023 included a provision for us to report this information to congressional leadership and the oversight committees of the House and Senate.²

Why Are the Matters Important to Address?

Congressional action in response to the matters has been critical to addressing significant challenges facing the nation. Among these are the challenges on our [High-Risk List](#) and in our [duplication and cost savings](#) body of work.³ Action by Congress to address open matters can produce billions of dollars in financial savings, improve the effectiveness of federal agencies and programs, and help position the nation to address future challenges.

What Are Examples of Open Matters That Have Substantial Potential Financial Benefits?

Action by Congress to address open matters can produce financial and other benefits for the nation. For example, in December 2015, we recommended that Congress consider directing the Secretary of Health and Human Services to equalize payment rates between settings for evaluation and management office visits and other services that the Secretary deems appropriate and return the associated savings to the Medicare program ([GAO-16-189](#)). The Congressional Budget Office estimated that this could result in \$141 billion in financial benefits from fiscal years 2021 through 2030.

¹Open matters remain open until they are designated as closed-implemented or closed-not implemented. Matters are generally closed-not implemented when they are no longer relevant due to changing circumstances.

²Pub. L. No. 117-263, § 7211, 136 Stat. 2395, 3668 (2022).

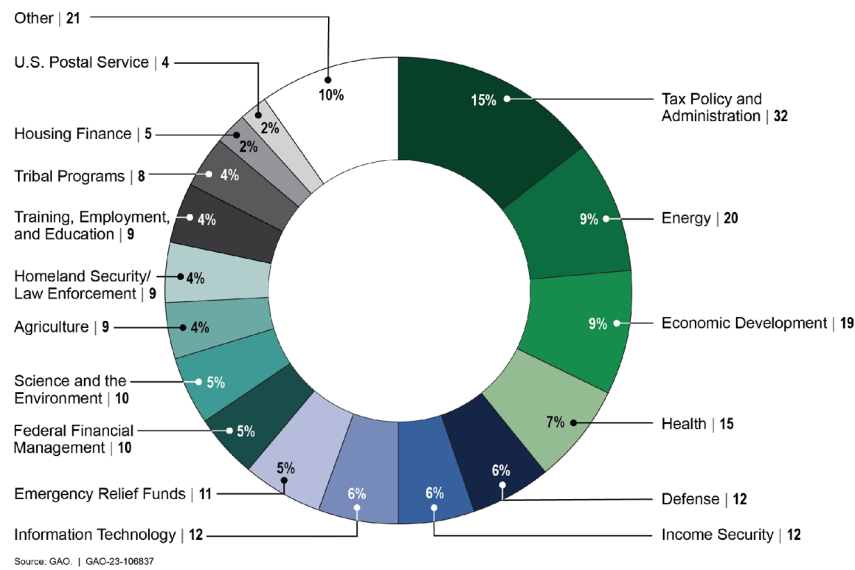
³GAO, *High-Risk Series: Efforts Made to Achieve Progress Need to Be Maintained and Expanded to Fully Address All Areas*, [GAO-23-106203](#) (Washington, D.C.: Apr. 20, 2023); and *2023 Annual Report: Additional Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Billions of Dollars in Financial Benefits*, [GAO-23-106089](#) (Washington, D.C.: June 14, 2023).

Another example involves the Air Force and Navy, which spend billions of dollars annually to ensure the availability of their aircraft. In June 2022, we reported that mission capable rates—a metric used to assess the health and readiness of an aircraft fleet—and other maintenance metrics have worsened since fiscal year 2015. We recommended that Congress consider requiring the Air Force and Navy to submit to Congress mitigation plans identifying maintenance challenges and risks to aircraft availability (GAO-22-104533). Such action could provide Congress with detailed information on the services’ plans to address sustainment risks and any related funding needs. Detailed information could result in more accurate funding decisions, potentially saving millions of dollars by funding needed maintenance so that it can be completed on schedule rather than being deferred.

What Topic Areas Are Covered by Congressional Matters?

Open matters span a wide range of topic areas and involve many parts of the federal government. Figure 1 shows the topic areas and the numbers of open matters in each category.

Figure 1: Numbers of Open Matters for Congressional Consideration by Topic Area as of June 2023



What Are Some of the Issues Involved in Topic Areas Commonly Addressed by Matters?

Energy. The energy topic area includes the energy industry and regulatory agencies, oil and gas resources, alternative fuels, emissions, nuclear waste, and other energy-related issues. For example, we have recommended that Congress consider several matters related to the Department of Energy's (DOE) treatment of low activity waste at its Hanford Site. For example, Congress could consider clarifying DOE's authority to make decisions about what is high-level radioactive waste and where disposal can occur. Clarifying DOE's authority to manage Hanford's low-activity waste as something other than high-level radioactive waste and transport it outside Washington State for disposal could help clear the way for DOE to save tens of billions of dollars by pursuing less expensive treatment and disposal options ([GAO-22-104365](#) and [GAO-17-306](#)).

As another example, in September 2021, we recommended that Congress consider amending the Nuclear Waste Policy Act of 1982 to authorize a new consent-based process for siting, developing, and constructing consolidated interim storage and permanent repository facilities for commercial spent nuclear fuel ([GAO-21-603](#)).⁴ Since 2011, DOE has not had an active program for managing spent nuclear fuel, and Congress has not funded the development of a repository site. Moreover, DOE has not met its contractual obligations to begin disposing of commercial spent nuclear fuel. This long-standing impasse has and will continue to cost taxpayers billions of dollars in damages paid to owners of commercial nuclear power reactors as more spent nuclear fuel accumulates at sites across the country. If implemented, this matter has the potential to help break the impasse over the disposal of commercial spent nuclear fuel. It could provide DOE with the direction and authority to fully implement its consent-based siting process and to pursue the development of interim storage and permanent repository facilities with any willing host communities.

Information Technology. The information technology (IT) topic area includes IT policy, law, investment, and strategy; acquisition; enterprise architecture; integration; security of civilian and military systems; cybersecurity; privacy; IT systems; and federal laws on collecting, storing, sharing, and using sensitive, classified, or personally identifiable information. For example, we recommended that Congress consider reauthorizing the First Responder Network Authority (FirstNet), including its authority to collect fee revenue. The current statute authorizes FirstNet to collect fees and requires FirstNet to reinvest the collected fees in network construction, maintenance, operation, or improvements. However, the statute terminates FirstNet's authority in 2027 ([GAO-22-104915](#)). FirstNet estimates that, with this authority, it could collect \$18 billion in fees over the next 25 years. If Congress reauthorizes FirstNet, it could result in billions of dollars in revenue enhancements.

Tax Policy and Administration. This topic area includes tax enforcement, law, policy, administration, and reform. These matters frequently involve the IRS. For example, we recommended in January 2009 that Congress require payers to report service payments whether or not they were made to corporations or to unincorporated business or individuals, thereby reducing payers' burden to determine the corporate status of the payee ([GAO-09-238](#)). In August 2008, we recommended that Congress make owners of rental real estate subject to the same payment reporting requirements regardless of whether they engaged in a trade or business under current law ([GAO-08-956](#)). Addressing these matters should allow collection of billions of dollars in tax revenue and facilitate voluntary compliance with tax laws.

⁴Pub. L. No. 97-425, 96 Stat. 2201 (1983).

As another example, in February 2010, we recommended that Congress broaden IRS's ability to use math error authority (MEA), with appropriate safeguards against its misuse.⁵ MEA allows IRS to make corrections to tax returns using already existing information in certain cases of taxpayer error (GAO-10-349). Although Congress has expanded IRS's MEA several times, the expansion has not been as broad as we suggested in February 2010. We maintain that a broader authorization of MEA with appropriate controls that would enable IRS to correct obvious noncompliance would be less intrusive and burdensome to taxpayers than audits and would potentially help taxpayers who underclaim tax benefits to which they are entitled. Extending MEA could help reduce the tax gap—the difference between the amount taxpayers pay and the amount they owe.

Science and the Environment. This topic area includes environmental protection, cleanup, and associated laws, policies, and agencies; and natural resources such as land, water, minerals, wildlife, and energy resources. For example, in July 2022 we recommended Congress consider enacting legislation to clarify DOE's authority to sell depleted uranium, including any conditions connected to such sales (GAO-22-105471). This matter has the potential to save at least \$1 billion by reducing the estimated \$7.2 billion in costs to convert and dispose of the depleted uranium at DOE sites.

As another example, in January 2020, we recommended that Congress consider requiring that climate resilience be incorporated in the planning of all drinking water and wastewater projects that receive federal financial assistance from programs that the EPA, Federal Emergency Management Administration, the Department of Housing and Urban Development (HUD), and U.S. Department of Agriculture administer (GAO-20-24). This matter has the potential to help ensure that drinking water and wastewater infrastructure projects that receive federal financial assistance adequately address risks from climate change and ensure that utilities carry out their critical operations. Such changes could also help limit the fiscal exposure to the federal government for future recovery costs.

Health. The health topic area includes health care services, facilities, personnel, costs, insurance, and reform as well as preventing chronic health conditions. It also includes federal programs such as Medicare, Medicaid, and the military and veterans' health systems. For example, in July 2021, we recommended that Congress direct the Secretary of Health and Human Services to implement additional reductions in payments to skilled nursing facilities that generate Medicare spending on potentially preventable critical incidents, such as hospital readmissions and emergency room visits (GAO-21-408). Doing so could better align federal spending to the quality of care received, as well as save hundreds of millions of dollars.

As another example, in August 2021, we recommended that Congress identify and direct a federal entity to lead the development and implementation of a federal strategy to coordinate diet-related efforts that aim to reduce Americans' risk of chronic health conditions. The strategy could incorporate elements from the 2011 National Prevention Strategy and should address outcomes and accountability, resources, and leadership (GAO-21-593). Spending for three diet-related chronic health conditions—cardiovascular diseases, cancer, and diabetes—accounted for about one-quarter of the \$1.5 trillion in total health care spending in 2018. Government payers, which include Medicare and Medicaid, accounted for the majority of 2018 spending for treatment of these three diet-related chronic health conditions. Addressing this matter can help

⁵Math error authority gives the IRS the authority to bypass deficiency procedures and assess tax when a tax return contains one of several categories of mathematical or clerical errors.

improve agencies' ability to reduce Americans' risk of diet-related chronic health conditions and the related costs, as well as better ensure that they receive high quality care.

Defense. This topic area covers military readiness, including people and infrastructure; weapons, defense and space systems and technologies; the Department of Defense (DOD) internal operations and budget; and the military health system. For example, in July 2021, we recommended that Congress consider requiring the Under Secretary of Defense for Acquisition and Sustainment, in consultation with the services and the F-35 Joint Program Office, to report annually on progress in achieving the services' affordability constraints, including the actions taken and planned to reduce sustainment costs ([GAO-21-439](#)). Addressing this matter could save millions of dollars.

Also in May 2018, we recommended that Congress consider redefining what can be considered an allowable expense to be charged from the foreign military sales administrative account. Paying more of the costs for the work performed for the benefit of our foreign partners through the administrative fee, rather than having some of those expenses paid through other appropriated funds, could save tens of millions of dollars annually ([GAO-18-401](#)).

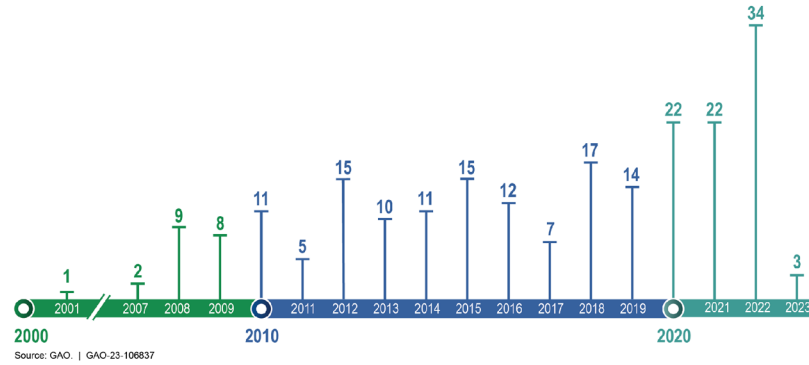
Economic Development. This topic area covers domestic and international development initiatives, including loans and grants; construction and disaster relief; employment in a changing economy; economic sanctions; small businesses; and trade enforcement. For example, in 2019, we recommended that Congress consider legislation establishing permanent statutory authority for a disaster assistance program administered by HUD or another agency that responds to unmet needs in a timely manner ([GAO-19-232](#)). Congressional action in response to this matter has the potential to provide a consistent framework for administering funds for unmet needs and thereby reduce lags in accessing funding requirements that may vary for each disaster, and difficulties coordinating with multiple federal agencies. The importance of establishing permanent statutory authority for such a program is underscored by the expected increase in the frequency and intensity of extreme weather and climate-related events, and the need for timely response and recovery.

As another example, we recommended in November 2022 that Congress consider establishing an independent commission to recommend reforms to the federal government's approach to disaster recovery. Federal disaster recovery efforts are fragmented across more than 30 federal entities ([GAO-23-104956](#)). Establishing an independent commission to recommend disaster recovery reforms could provide Congress and federal agencies specific actions to improve the effectiveness and speed of federal disaster recovery services.

How Long Have the Matters Been Open?

Eighty-one of the 218 matters, or 37 percent, have been open for less than 4 years. Figure 2 shows the distribution of the matters by the year we reported them.

Figure 2: Number of Open Congressional Matters Reported by Calendar Year



The **newest open matter** was reported in May 2023 and relates to DOD’s most expensive weapon system—the F-35 aircraft. The program is now more than a decade behind schedule and \$183 billion over original cost estimates.⁶ The F-35 program includes an engine and thermal management modernization effort. We recommended that Congress consider directing the F-35 program to manage the engine modernization as a separate program, with its own distinct cost, schedule, and performance baseline. Addressing this matter can help Congress hold DOD accountable for achieving cost, schedule, and performance goals.

The **oldest open matter** is more than 20 years old and remains highly relevant to addressing one of the issues on our High-Risk List—Improving Oversight of Food Safety. The issue is also an example of fragmentation that we track in our duplication and cost savings body of work. The safety and quality of the U.S. food supply, both domestic and imported, are governed by at least 30 federal laws that are collectively administered by 15 federal agencies. The fragmented nature of the federal food safety oversight system has caused inconsistent oversight, ineffective coordination, and inefficient use of resources. In 2001, we recommended that Congress consider commissioning the National Academy of Sciences or a blue ribbon panel to conduct a detailed analysis of alternative organizational food safety structures and report the results of such an analysis to Congress.⁷ As we reported in our 2023 High-Risk Report, action on this matter remains critical to addressing the high-risk area.

GAO is committed to serving Congress and addressing the nation’s challenges. We remain available to provide assistance and information on the matters we have raised for congressional consideration. There are various strategies that Congress can use in addressing these matters including passing legislation, holding hearings, and using its budget, appropriations, and

⁶GAO, *F-35 Joint Strike Fighter: More Actions Needed to Explain Cost Growth and Support Engine Modernization Decision*, [GAO-23-106047](#) (Washington, D.C.: May 30, 2023).

⁷GAO, *Food Safety and Security: Fundamental Changes Needed to Ensure Safe Food*, [GAO-02-47T](#) (Washington, D.C.: Oct. 10, 2001).

oversight processes to highlight these matters. Addressing congressional matters has the potential for substantial financial and other benefits to the nation.

In producing this report, we used information from GAO's internal system for tracking recommendations and matters for congressional consideration. We conducted this work from May 2023 to July 2023 in accordance with all sections of GAO's Quality Assurance Framework that are relevant to our objectives. The framework requires that we plan and perform the engagement to obtain sufficient, appropriate evidence to meet our stated objectives and to discuss any limitations in our work. We believe that the information and data obtained, and the analysis conducted, provide a reasonable basis for any findings and conclusions in this product.

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We are sending copies of this report to the appropriate congressional committees. In addition, the report is available at no charge on the GAO website at <https://www.gao.gov>. If you or your staff have any questions about this report, please contact Jessica Lucas-Judy, Director, Strategic Issues at (202) 512-6806 or lucasjudyj@gao.gov, or Michelle Sager, Managing Director, Strategic Issues at (202) 512-6806 or sagem@gao.gov. Contact points for our Office of Congressional Relations and Public Affairs may be found on the last page of this report.

Sincerely yours,

A handwritten signature in black ink that reads "Gene L. Dodaro". The signature is written in a cursive style with a large, prominent "D" and a long horizontal stroke at the end.

Gene L. Dodaro
Comptroller General of the United States

Enclosure(s) – 1

List of Addressees

The Honorable Charles E. Schumer
Majority Leader
The Honorable Mitchell McConnell
Minority Leader
United States Senate

The Honorable Gary C. Peters
Chairman
The Honorable Rand Paul, M.D.
Ranking Member
Committee on Homeland Security and Governmental Affairs
United States Senate

The Honorable Kevin McCarthy
Speaker
The Honorable Hakeem Jeffries
Minority Leader
House of Representatives

The Honorable James Comer
Chairman
The Honorable Jamie Raskin
Ranking Member
Committee on Oversight and Accountability
House of Representatives

Enclosure1: Open Matters for Congressional Consideration



Agriculture

Nine open matters

Source: USDA and PhotoDisc. | GAO-23-106837

Food Safety And Security: Fundamental Changes Needed to Ensure Safe Food, [GAO-02-47T](#)

Year matter recommended: 2001

To provide more efficient, consistent, and effective federal oversight of the nation's food supply, Congress should consider commissioning the National Academy of Sciences or a blue ribbon panel to conduct a detailed analysis of alternative organizational food safety structures and report the results of such an analysis to Congress.

Contact: Steve Morris at 202-512-3841 or morriss@gao.gov

Crop Insurance: Savings Would Result from Program Changes and Greater Use of Data Mining, [GAO-12-256](#)

Year matter recommended: 2012

To reduce the cost of the crop insurance program, Congress should consider limiting the subsidy for premiums that an individual farmer can receive each year or reducing the subsidy for all farmers participating in the program, or both limiting and reducing these subsidies.

Contact: Steve Morris at 202-512-3841 or morriss@gao.gov

Agricultural Quarantine Inspection Fees: Major Changes Needed to Align Fee Revenues with Program Costs, [GAO-13-268](#)

Year matter recommended: 2013

In light of declining discretionary budgets, to reduce or eliminate the reliance of the Agricultural Quarantine Inspection (AQI) program on taxpayer funding, Congress should consider allowing the United States Department of Agriculture to set AQI fees to recover the aggregate estimated costs of AQI services—thereby allowing the Secretary of Agriculture to set fee rates to recover the full costs of the AQI program.

Contact: Jeff Arkin at 202-512-6806 or arkinj@gao.gov

Agricultural Quarantine Inspection Fees: Major Changes Needed to Align Fee Revenues with Program Costs, [GAO-13-268](#)

Year matter recommended: 2013

Congress should consider amending the United States Department of Agriculture's authorization to assess Agricultural Quarantine Inspection (AQI) fees on bus companies, private vessels, and private aircraft and include in those fees the costs of AQI services for the passengers on those buses, private vessels, and private aircraft.

Contact: Jeff Arkin at 202-512-6806 or arkinj@gao.gov

Crop Insurance: Considerations in Reducing Federal Premium Subsidies, [GAO-14-700](#)

Year matter recommended: 2014

To reduce the cost of the crop insurance program and achieve budgetary savings for deficit reduction or other purposes, Congress should consider reducing the level of federal premium subsidies for revenue crop insurance policies. In doing so, Congress should consider whether to make the full amount of this reduction in an initial year, or to phase in the full amount of this reduction over several years. In addition, Congress should consider directing the Secretary of Agriculture to monitor and report on the impact, if any, of the reduction on farmer participation in the crop insurance program.

Contact: Steve Morris at 202-512-3841 or morriss@gao.gov

Federal Food Safety Oversight: Additional Actions Needed to Improve Planning and Collaboration, [GAO-15-180](#)

Year matter recommended: 2014

Because challenges associated with the fragmented federal food safety system are long-standing, decision makers do not have an integrated perspective on federal food safety performance, and centralized mechanisms for broad-based collaboration have not been sustained, Congress should consider directing the Office of Management and Budget to develop a government-wide performance plan for food safety that includes results oriented goals and performance measures and a discussion of strategies and resources.

Contact: Steve Morris at 202-512-3841 or morriss@gao.gov

Federal Food Safety Oversight: Additional Actions Needed to Improve Planning and Collaboration, [GAO-15-180](#)

Year matter recommended: 2014

Because challenges associated with the fragmented federal food safety system are long-standing, decision makers do not have an integrated perspective on federal food safety performance, and centralized mechanisms for broad-based collaboration have not been sustained, Congress should consider formalizing the Food Safety Working Group through statute to help ensure sustained leadership across food safety agencies over time.

Contact: Steve Morris at 202-512-3841 or morriss@gao.gov

Crop Insurance: Reducing Subsidies for Highest Income Participants Could Save Federal Dollars with Minimal Effect on the Program, [GAO-15-356](#)

Year matter recommended: 2015

To reduce the cost of the crop insurance program and achieve budgetary savings for deficit reduction or other purposes, Congress should consider reducing premium subsidies for the highest income participants.

Contact: Steve Morris at 202-512-3841 or morriss@gao.gov

Crop Insurance: Opportunities Exist to Improve Program Delivery and Reduce Costs, [GAO-17-501](#)

Year matter recommended: 2017

To reduce the cost of delivering the crop insurance program, Congress should consider repealing the 2014 farm bill requirement that any revision to the standard reinsurance agreement not reduce insurance companies' expected underwriting gains, and directing the Risk Management Agency to, during the next renegotiation of the agreement, (1) adjust the participating insurance companies' target rate of return to reflect market conditions and (2) assess the portion of premiums that participating insurance companies retain and, if warranted, adjust it.

Contact: Steve Morris at 202-512-3841 or morriss@gao.gov



Defense

12 Open matters

Source: Department of Defense/Helene C. Stikkel. I
GAO-23-106837

Military Bases: Opportunities Exist to Improve Future Base Realignment and Closure Rounds, [GAO-13-149](#)

Year matter recommended: 2013

If cost savings are to be a goal of any future Base Realignment and Closure (BRAC) round, Congress should consider amending the BRAC statute by elevating the priority that the Department of Defense and the BRAC Commission give to potential costs and savings as a selection criterion for making base closure and realignment recommendations.

Contact: Elizabeth Field at 202-512-2775 or fielde1@gao.gov

Military Bases: Opportunities Exist to Improve Future Base Realignment and Closure Rounds, [GAO-13-149](#)

Year matter recommended: 2013

If Congress authorizes additional Base Realignment and Closure (BRAC) rounds, it should consider amending BRAC legislation by requiring the Secretary of Defense to formally establish specific goals that the department expects to achieve from a future BRAC process.

Contact: Elizabeth Field at 202-512-2775 or fielde1@gao.gov

Military Bases: Opportunities Exist to Improve Future Base Realignment and Closure Rounds, [GAO-13-149](#)

Year matter recommended: 2013

If Congress authorizes additional Base Realignment and Closure (BRAC) rounds, it should consider amending BRAC legislation by requiring the Secretary of Defense to propose selection criteria as necessary to help achieve those goals, if necessary and appropriate.

Contact: Elizabeth Field at 202-512-2775 or fielde1@gao.gov

Military Bases: Opportunities Exist to Improve Future Base Realignment and Closure Rounds, [GAO-13-149](#)

Year matter recommended: 2013

If Congress decides to authorize a future base closure round, it may want to consider whether to limit or prohibit the Base Realignment and Closure Commission from adding a contingent element to any Recommendation and, if permitted, under what conditions.

Contact: Elizabeth Field at 202-512-2775 or fielde1@gao.gov

Weapon System Requirements: Detailed Systems Engineering Prior to Product Development Positions Programs for Success, [GAO-17-77](#)

Year matter recommended: 2016

To enhance program oversight and provide more robust input to budget deliberations, Congress should consider requiring the Department of Defense to report on each major acquisition program's systems engineering status in the department's annual budget request, beginning with the budget requesting funds to start development. The information could be presented on a simple timeline--as done for the case studies in this report--and at a minimum should reflect the status of a program's functional and allocated baselines as contained in the most current version of the program's systems engineering plan.

Contact: Shelby S. Oakley at 202-512-4841 or oakleys@gao.gov

Military Bases: DOD Should Address Challenges with Communication and Mission Changes to Improve Future Base Realignment and Closure Rounds, [GAO-18-231](#)

Year matter recommended: 2018

Congress should consider, in any future Base Realignment and Closure authorization, a requirement for the Department of Defense to identify appropriate measures of effectiveness and to track the achievement of its goals.

Contact: Elizabeth Field at 202-512-2775 or fielde1@gao.gov

Foreign Military Sales: Controls Should Be Strengthened to Address Substantial Growth in Overhead Account Balances, [GAO-18-401](#)

Year matter recommended: 2018

Congress should consider redefining what can be considered an allowable expense to be charged from the administrative account.

Contact: Chelsa L. Kenney at 202-512-2964 or kenneyc@gao.gov

F-35 Joint Strike Fighter: Actions Needed to Address Manufacturing and Modernization Risks, GAO-20-339

Year matter recommended: 2020

Congress should consider revising Section 224(d) of the National Defense Authorization Act for Fiscal Year 2017, Pub. L. No. 114-328, to extend the Department of Defense's Block 4 reporting requirement until all Block 4 capabilities are fielded to ensure that Congress is aware of cost and schedule growth beyond 2023.

Contact: Jon Ludwigson at 202-512-4841 or ludwigsonj@gao.gov

F-35 Sustainment: DOD Needs to Cut Billions in Estimated Costs to Achieve Affordability, GAO-21-439

Year matter recommended: 2021

Congress should consider requiring the Under Secretary of Defense for Acquisition and Sustainment, in consultation with the services and the F-35 Joint Program Office, to report annually on progress in achieving the services' affordability constraints, including the actions taken and planned to reduce sustainment costs.

Contact: Diana Maurer at 202-512-9627 or maurerd@gao.gov

Air Force And Navy Aviation: Actions Needed to Address Persistent Sustainment Risks, GAO-22-104533

Year matter recommended: 2022

Congress should consider amending section 4323 of Title 10, U.S. Code to require the Air Force and Navy to submit to Congress mitigation plans related to identified maintenance challenges and risks to aircraft availability found in sustainment reviews based on a specific sustainment threshold. Such thresholds could include aircraft falling below their mission capable rate goal for consecutive years; an aircraft's mission capable rate declining by a specified percentage; or some other sustainment metric or metrics.

Contact: Diana Maurer at 202-512-9627 or maurerd@gao.gov

Defense Commissaries: Actions Needed to Clarify Priorities and Improve Program Management, GAO-22-104728

Year matter recommended: 2022

Congress should consider clarifying its direction to the Defense Commissary Agency (DeCA) regarding the level of customer savings and related benefits it should seek to achieve and maintain as a benefit, using the tradeoff analysis provided by DeCA.

Contact: Elizabeth Field at 202-512-2775 or felde1@gao.gov

F-35 Joint Strike Fighter: More Actions Needed to Explain Cost Growth and Support Engine Modernization Decision, GAO-23-106047

Year matter recommended: 2023

Congress should consider directing the Office of the Under Secretary of Defense for Acquisition and Sustainment to ensure the F-35 engine and thermal management modernization effort is managed as a separate program, with its own distinct cost, schedule, and performance baseline.

Contact: Jon Ludwigson at 202-512-4800 or ludwigsonj@gao.gov



Economic Development

19 Open matters

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Highway Emergency Relief: Reexamination Needed to Address Fiscal Imbalance and Long-term Sustainability, [GAO-07-245](#)

Year matter recommended: 2007

In order to put the Emergency Relief program on a sound financial footing, Congress should consider the expected future demands on the program and reexamine the appropriate level and sources of funding—including whether to increase the \$100 million annual authorized funding and whether the Highway Trust Fund, the General Fund, or some combination would allow the program to accomplish its purpose in a fiscally sustainable manner.

Contact: Elizabeth (Biza) Repko at 202-512-2834 or repkoe@gao.gov

Highway Emergency Relief: Reexamination Needed to Address Fiscal Imbalance and Long-term Sustainability, [GAO-07-245](#)

Year matter recommended: 2007

Congress should also consider tightening the eligibility criteria for Emergency Relief funding, either through amending the purpose of the Emergency Relief program, or by directing the Federal Highway Administration to revise its program regulations. Revised criteria could include limitations on the use of Emergency Relief funds to fully finance projects with scope and costs that have grown as a result of environmental and community concerns.

Contact: Elizabeth (Biza) Repko at 202-512-2834 or repkoe@gao.gov

Surface Transportation: Restructured Federal Approach Needed for More Focused, Performance-Based, and Sustainable Programs, [GAO-08-400](#)

Year matter recommended: 2008

To improve the effectiveness of the federal investment in surface transportation, meet the nation's transportation needs, and ensure a sustainable commitment to transportation infrastructure, Congress should consider reexamining and refocusing surface transportation programs to be responsive to these principles so that they institute tools and approaches that emphasize the return on the federal investment.

Contact: Elizabeth (Biza) Repko at 202-512-2834 or repkoe@gao.gov

Surface Transportation: Restructured Federal Approach Needed for More Focused, Performance-Based, and Sustainable Programs, [GAO-08-400](#)

Year matter recommended: 2008

To improve the effectiveness of the federal investment in surface transportation, meet the nation's transportation needs, and ensure a sustainable commitment to transportation infrastructure, Congress should consider reexamining and refocusing surface transportation programs to be responsive to these principles so that they address the current imbalance between federal surface transportation revenues and spending.

Contact: Elizabeth (Biza) Repko at 202-512-2834 or repkoe@gao.gov

Disaster Assistance: Federal Assistance for Permanent Housing Primarily Benefited Homeowners; Opportunities Exist to Better Target Rental Housing Needs, [GAO-10-17](#)

Year matter recommended: 2010

To the extent that the Community Development Block Grant (CDBG) program continues to be the primary vehicle used to provide post-disaster assistance for permanent housing, Congress should consider providing more specific direction regarding the distribution of disaster-related CDBG assistance that states are to provide for homeowners and renters. If Congress wishes to change the proportion of assistance directed to homeowners and rental property owners in future recovery efforts, Congress could, for example, require states to demonstrate to the Department of Housing and Urban Development (HUD) that they are adequately addressing the needs of both homeowners and renters with their CDBG allocation and other resources as a condition for receiving funds. Alternatively, Congress could direct HUD to develop a formula that accounts for the housing needs of both homeowners and renters. Such a formula could be used by states to determine the proportions of their disaster CDBG funds that should be used for housing, specifically rental housing. Further, the formula could also reflect the anticipated production levels of other programs that provide permanent housing assistance, such as the Low-Income Housing Tax Credit program.

Contact: Dan Garcia-Diaz at 202-512-8678 or garciadiazd@gao.gov

Mortgage Financing: Opportunities to Enhance Management and Oversight of FHA's Financial Condition, [GAO-10-827R](#)

Year matter recommended: 2010

To strengthen accountability and transparency in the Federal Housing Administration's (FHA) management of the fund, Congress should consider clarifying (1) the definition of the fund's capital ratio--specifically, whether the denominator of the ratio was intended to be the amortized insurance-in-force; (2) the definition of the phrase "established target subsidy rate" used in the the Housing and Economic Recovery Act of 2008 (HERA); and (3) the nature and extent of information that FHA should be reporting on subsidy rates pursuant to HERA, recognizing that subsidy rates are generally only re-estimated once a year under current budget processes.

Contact: Dan Garcia-Diaz at 202-512-8678 or garciadiazd@gao.gov

Highway Infrastructure: Federal-State Partnership Produces Benefits and Poses Oversight Risks, [GAO-12-474](#)

Year matter recommended: 2012

As we have previously recommended, Congress should consider reexamining and refocusing surface transportation programs, including establishing well-defined goals with direct links to identified federal interests and roles. Based on this review, there may be areas where national interests are less evident and where Congress should consider narrowing the Federal Highway Administration's responsibilities.

Contact: Elizabeth (Biza) Repko at 202-512-2834 or repkoe@gao.gov

Motorcycle Safety: Increasing Federal Funding Flexibility and Identifying Research Priorities Would Help Support States' Safety Efforts, [GAO-13-42](#)

Year matter recommended: 2012

In order to provide states with greater flexibility to pursue a range of strategies to address the various factors contributing to motorcycle crashes and fatalities, Congress should consider allowing states to use the Motorcyclist Safety Grants for purposes beyond motorcyclist training and raising motorist awareness of motorcycles.

Contact: Elizabeth (Biza) Repko at 202-512-2834 or repkoe@gao.gov

FHA Mortgage Insurance: Applicability of Industry Requirements Is Limited, but Certain Features Could Enhance Oversight, [GAO-13-722](#)

Year matter recommended: 2013

To strengthen Federal Housing Administration (FHA) accountability for complying with the Mutual Mortgage Insurance Fund's statutory capital requirement, Congress should consider requiring that FHA submit a capital restoration plan and regular updates on plan implementation whenever the capital ratio falls below 2 percent as calculated in the annual actuarial review of the Fund, or the Fund's financial condition does not meet other congressionally-defined requirements.

Contact: Dan Garcia-Diaz at 202-512-8678 or garciadiaz@gao.gov

Troubled Asset Relief Program: Treasury Should Estimate Future Expenditures for the Making Home Affordable Program, [GAO-16-351](#)

Year matter recommended: 2016

To better ensure that taxpayer funds are being used effectively, Congress should consider permanently rescinding any Treasury-deobligated excess Making Home Affordable balances that Treasury does not move into the Hardest Hit Fund.

Contact: Dan Garcia-Diaz at 202-512-8678 or garciadiaz@gao.gov

Nonbank Mortgage Servicers: Existing Regulatory Oversight Could Be Strengthened [Reissued on April 14, 2016], [GAO-16-278](#)

Year matter recommended: 2016

To ensure that Federal Housing Finance Agency (FHFA) has adequate authority to ensure the safety and soundness of the enterprises and to clarify its supervisory role, Congress should consider granting FHFA explicit authority to examine third parties that do business with and play a critical role in the operations of the enterprises.

Contact: Michael Clements at 202-512-8678 or clementsm@gao.gov

Federal Housing Finance Agency: Objectives Needed for the Future of Fannie Mae and Freddie Mac After Conservatorships, [GAO-17-92](#)

Year matter recommended: 2016

To reduce uncertainty and provide the Federal Housing Finance Agency sufficient direction for carrying out its responsibilities as conservator of the enterprises, Congress should consider legislation that establishes objectives for the future federal role in housing finance, including the structure of the enterprises, and a transition plan to a reformed housing finance system that enables the enterprises to exit conservatorship.

Contact: Jill Naamane at 202-512-8678 or naamanej@gao.gov

Federal Housing Administration: Capital Requirements and Stress Testing Practices Need Strengthening, [GAO-18-92](#)

Year matter recommended: 2017

Congress should consider amending the National Housing Act to specify the economic conditions the Mutual Mortgage Insurance Fund would be expected to withstand without substantial risk of drawing on permanent and indefinite budget authority, and require the Federal Housing Administration (FHA) to specify and comply with a capital ratio consistent with these conditions. In specifying the economic conditions, Congress should take into account FHA's statutory operational goals and role in supporting the mortgage market during periods of economic stress.

Contact: Jill Naamane at 202-512-8678 or naamanej@gao.gov

Rural Housing Service: Better Data Controls, Planning, and Additional Options Could Help Preserve Affordable Rental Units, [GAO-18-285](#)

Year matter recommended: 2018

For the Department of Agriculture's Rural Housing Service (RHS) properties whose mortgages have matured, Congress should consider granting RHS the authority to renew annual rental assistance payments to owners who wish to continue to receive them and provide vouchers to tenants living in rental assistance units in properties whose owners choose to no longer receive rental assistance.

Contact: Dan Garcia-Diaz at 202-512-8678 or garciadiazd@gao.gov

Low-Income Housing Tax Credit: Improved Data and Oversight Would Strengthen Cost Assessment and Fraud Risk Management, [GAO-18-637](#)

Year matter recommended: 2018

Congress should consider designating an agency to regularly collect and maintain specified cost-related data from credit allocating agencies and periodically assess and report on Low-Income Housing Tax Credit project development costs.

Contact: Dan Garcia-Diaz at 202-512-8678 or garciadiazd@gao.gov

Disaster Recovery: Better Monitoring of Block Grant Funds Is Needed, [GAO-19-232](#)

Year matter recommended: 2019

Congress should consider legislation establishing permanent statutory authority for a disaster assistance program administered by the Department of Housing and Urban Development or another agency that responds to unmet needs in a timely manner and directing the applicable agency to issue implementing regulations.

Contact: Dan Garcia-Diaz at 202-512-8678 or garciadiazd@gao.gov

Areas With High Poverty: Changing How the 10-20-30 Funding Formula Is Applied Could Increase Impact in Persistent-Poverty Counties, [GAO-21-470](#)

Year matter recommended: 2021

If Congress elects to include the 10-20-30 formula in future appropriations acts, Congress should consider focusing its application on those programs or accounts where it would meaningfully increase the proportion of funding awarded to persistent-poverty counties.

Contact: William B. Shear at 202-512-8678 or sheanw@gao.gov

Areas With High Poverty: Changing How the 10-20-30 Funding Formula Is Applied Could Increase Impact in Persistent-Poverty Counties, [GAO-21-470](#)

Year matter recommended: 2021

If Congress elects to include the 10-20-30 formula in future appropriations acts, Congress should consider requiring the relevant agencies to use a uniform list of persistent-poverty counties. Such a list could be created and updated annually by an agency well-suited to compile it, such as the Economic Research Service.

Contact: William B. Shear at 202-512-8678 or sheanw@gao.gov

National Flood Insurance Program: Congress Should Consider Updating the Mandatory Purchase Requirement, [GAO-21-578](#)

Year matter recommended: 2021

Congress should consider requiring the Federal Emergency Management Agency to evaluate how comprehensive and up-to-date flood risk information could be used to determine which properties should be subject to the mandatory purchase requirement and report to Congress with recommendations, if any, on revising the requirement.

Contact: Alicia Puente Cackley at 202-512-8678 or cackleya@gao.gov



Emergency Relief Funds

11 Open matters

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Covid-19: Urgent Actions Needed to Better Ensure an Effective Federal Response, [GAO-21-191](#)

Year matter recommended: 2020

To hold agencies accountable and increase transparency, Congress should consider, in any future legislation appropriating COVID-19 relief funds, designating all executive agency programs and activities making more than \$100 million in payments from COVID-19 relief funds as "susceptible to significant improper payments" for purposes of 31 U.S.C. § 3352.

Contact: Jessica Farb at 202-512-7114 or farbj@gao.gov

Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond, [GAO-22-105715](#)

Year matter recommended: 2022

Congress should pass legislation requiring the Office of Management and Budget (OMB) to provide guidance for agencies to develop plans for internal control that would then immediately be ready for use in, or adaptation for, future emergencies or crises and requiring agencies to report these internal control plans to OMB and Congress.

Contact: Jessica Farb at 202-512-7114 or farbj@gao.gov

Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond, [GAO-22-105715](#)

Year matter recommended: 2022

Congress should amend the Payment Integrity Information Act of 2019 to designate all new federal programs making more than \$100 million in payments in any one fiscal year as "susceptible to significant improper payments" for their initial years of operation.

Contact: Jessica Farb at 202-512-7114 or farbj@gao.gov

Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond, [GAO-22-105715](#)

Year matter recommended: 2022

Congress should amend the Payment Integrity Information Act of 2019 to reinstate the requirement that agencies report on their antifraud controls and fraud risk management efforts in their annual financial reports.

Contact: Jessica Farb at 202-512-7114 or farbj@gao.gov

Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond, [GAO-22-105715](#)

Year matter recommended: 2022

Congress should establish a permanent analytics center of excellence to aid the oversight community in identifying improper payments and fraud.

Contact: Jessica Farb at 202-512-7114 or farbj@gao.gov

Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond, [GAO-22-105715](#)

Year matter recommended: 2022

Congress should clarify that (1) chief financial officers (CFO) at CFO Act agencies have oversight responsibility for internal controls over financial reporting and key financial management information that includes spending data and improper payment information; and (2) executive agency internal control assessment, reporting, and audit requirements for key financial management information, discussed in an existing matter for congressional consideration in our August 2020 report, include internal controls over spending data and improper payment information.

Contact: Jessica Farb at 202-512-7114 or farbj@gao.gov

Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond, [GAO-22-105715](#)

Year matter recommended: 2022

Congress should amend the Digital Accountability and Transparency Act of 2014 to extend the previous requirement for agency inspectors general to review the completeness, timeliness, quality, and accuracy of their respective agency data submissions on a periodic basis.

Contact: Jessica Farb at 202-512-7114 or farbj@gao.gov

Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond, [GAO-22-105715](#)

Year matter recommended: 2022

Congress should amend the Digital Accountability and Transparency Act of 2014 to clarify the responsibilities and authorities of the Office of Management and Budget and Department of the Treasury for ensuring the quality of data available on [USAspending.gov](https://www.usaspending.gov).

Contact: Jessica Farb at 202-512-7114 or farbj@gao.gov

Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond, [GAO-22-105715](#)

Year matter recommended: 2022

Congress should amend the Social Security Act to accelerate and make permanent the requirement for the Social Security Administration to share its full death data with the Department of the Treasury's Do Not Pay working system.

Contact: Jessica Farb at 202-512-7114 or farbj@gao.gov

Disaster Recovery: Actions Needed to Improve the Federal Approach, [GAO-23-104956](#)

Year matter recommended: 2022

Congress should consider establishing an independent commission to recommend reforms to the federal government's approach to disaster recovery, which may include the options identified in this report.

Contact: Christopher P. Currie at 404-679-1875 or curriec@gao.gov

Covid-19 Relief Funds: Lessons Learned Could Improve Future Distribution of Federal Emergency Relief to Tribal Recipients, [GAO-23-105473](#)

Year matter recommended: 2022

Congress should consider, when seeking to provide tribes with emergency relief that it wants to be distributed as quickly as possible, providing this relief in a manner that enables agencies to distribute it through existing mechanisms and structures, such as self-determination contracts and self-governance compacts, as appropriate.

Contact: Anna Maria Ortiz at 202-512-3841 or ortiza@gao.gov



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Electricity Generation Projects: Additional Data Could Improve Understanding of the Effectiveness of Tax Expenditures, [GAO-15-302](#)

Year matter recommended: 2015

If Congress wishes to evaluate the effectiveness of the Investment Tax Credit (ITC) and the Production Tax Credit (PTC) as incentives for the development of renewable utility-scale electricity generation projects as it considers proposals to extend the ITC or reauthorize the PTC, it should consider directing the Commissioner of Internal Revenue to provide Congress with project-level data currently collected from taxpayers who claim the ITC in lieu of the PTC--such as the number of projects for which they are claiming the credit, the technology of the projects taking the credit, and the total generating capacity added--and make such data available for analysis. Additionally, take steps to collect and report the same data from all taxpayers claiming the ITC.

Contact: Frank Rusco at 202-512-3841 or ruscof@gao.gov

Electricity Generation Projects: Additional Data Could Improve Understanding of the Effectiveness of Tax Expenditures, [GAO-15-302](#)

Year matter recommended: 2015

If Congress wishes to evaluate the effectiveness of the Investment Tax Credit (ITC) and the Production Tax Credit (PTC) as incentives for the development of renewable utility-scale electricity generation projects as it considers proposals to extend the ITC or reauthorize the PTC, it should consider directing the Commissioner of Internal Revenue to take steps to collect project-level data from taxpayers claiming the PTC--such as the number of projects for which they are claiming the credit, the technology of the projects taking the credit, and the total generating capacity--and make these data available for analysis.

Contact: Frank Rusco at 202-512-3841 or ruscof@gao.gov

Nuclear Waste: Opportunities Exist to Reduce Risks and Costs by Evaluating Different Waste Treatment Approaches at Hanford, [GAO-17-306](#)

Year matter recommended: 2017

To enhance the Department of Energy's (DOE) ability to make risk-based decisions for the treatment of Hanford supplemental low-activity waste (LAW), Congress should consider clarifying, in a manner that does not impair the regulatory authorities of the Environmental Protection Agency and the state of Washington, DOE's authority at Hanford to determine, in consultation with the Nuclear Regulatory Commission, whether portions of the supplemental LAW can be managed as a waste type other than high-level waste.

Contact: Nathan Anderson at 202-512-3841 or andersonn@gao.gov

Strategic Petroleum Reserve: DOE Needs to Strengthen Its Approach to Planning the Future of the Emergency Stockpile, [GAO-18-477](#)

Year matter recommended: 2018

Congress should consider setting a long-range target for the size and configuration of the Strategic Petroleum Reserve (SPR) that takes into account projections for future oil production, oil consumption, the efficacy of the existing SPR to respond to domestic supply disruptions, and U.S. International Energy Agency obligations.

Contact: Frank Rusco at 202-512-3841 or ruscof@gao.gov

Tribal Energy: Opportunities Exist to Increase Federal Agencies' Use of the Tribal Preference Authority, [GAO-19-359](#)

Year matter recommended: 2019

To the extent that Congress wants to further encourage federal agencies to use tribal energy sources, it should consider amending the Energy Policy Act of 2005 to provide more specific direction to federal agencies for implementing the tribal energy preference, to include consideration of additional incentives or requirements to use these energy sources.

Contact: Frank Rusco at 202-512-3841 or ruscof@gao.gov

Oil And Gas: Bureau of Land Management Should Address Risks from Insufficient Bonds to Reclaim Wells, [GAO-19-615](#)

Year matter recommended: 2019

Congress should consider giving the Bureau of Land Management (BLM) the authority to obtain funds from operators to reclaim orphaned wells, and requiring BLM to implement a mechanism to obtain sufficient funds from operators for reclaiming orphaned wells.

Contact: Frank Rusco at 202-512-3841 or ruscof@gao.gov

Hanford Cleanup: DOE's Efforts to Close Tank Farms Would Benefit from Clearer Legal Authorities and Communication, [GAO-21-73](#)

Year matter recommended: 2021

Congress should consider clarifying, in a manner that does not impair the regulatory authorities of the Environmental Protection Agency and the state of Washington, the Department of Energy's authority at Hanford to determine, with the Nuclear Regulatory Commission involvement, that residual tank waste can be managed as a waste type other than high-level waste.

Contact: Nathan Anderson at 202-512-3841 or andersonn@gao.gov

Nuclear Waste: Congressional Action Needed to Clarify a Disposal Option at West Valley Site in New York, [GAO-21-115](#)

Year matter recommended: 2021

Congress should consider taking action to indicate how the Department of Energy should proceed with the disposal of West Valley's transuranic waste and, if necessary, to amend the appropriate federal legislation to create a legal pathway for its disposal.

Contact: Nathan Anderson at 202-512-3841 or andersonn@gao.gov

Commercial Spent Nuclear Fuel: Congressional Action Needed to Break Impasse and Develop a Permanent Disposal Solution, [GAO-21-603](#)

Year matter recommended: 2021

Congress should consider amending the Nuclear Waste Policy Act to authorize a new consent-based process for siting, developing, and constructing consolidated interim storage and permanent repository facilities for commercial spent nuclear fuel.

Contact: Frank Rusco at 202-512-3841 or ruscof@gao.gov

Commercial Spent Nuclear Fuel: Congressional Action Needed to Break Impasse and Develop a Permanent Disposal Solution, [GAO-21-603](#)

Year matter recommended: 2021

Congress should consider creating a mechanism, such as an independent board, to provide political insulation and continuity of leadership for managing the spent nuclear fuel disposal program.

Contact: Frank Rusco at 202-512-3841 or ruscof@gao.gov

Commercial Spent Nuclear Fuel: Congressional Action Needed to Break Impasse and Develop a Permanent Disposal Solution, [GAO-21-603](#)

Year matter recommended: 2021

Congress should consider restructuring the Nuclear Waste Fund so funds used to develop, construct, and operate a permanent repository are based on the commercial spent nuclear fuel program's life cycle costs.

Contact: Frank Rusco at 202-512-3841 or ruscof@gao.gov

Commercial Spent Nuclear Fuel: Congressional Action Needed to Break Impasse and Develop a Permanent Disposal Solution, [GAO-21-603](#)

Year matter recommended: 2021

Congress should consider directing the Department of Energy to develop and implement an integrated waste management strategy, consistent with any amendments to the Nuclear Waste Policy Act that includes plans for the transportation, interim storage, and permanent disposal of spent nuclear fuel.

Contact: Frank Rusco at 202-512-3841 or ruscof@gao.gov

Nuclear Waste Disposal: Actions Needed to Enable DOE Decision That Could Save Tens of Billions of Dollars, [GAO-22-104365](#)

Year matter recommended: 2021

To enhance the Department of Energy's (DOE) ability to make risk-informed decisions for the treatment of Hanford supplemental Low Activity Waste (LAW), Congress should consider clarifying, in a manner that does not impair the regulatory authorities of the Environmental Protection Agency and any state, DOE's authority to determine, in consultation with the Nuclear Regulatory Commission, whether portions of the tank waste that can be managed as a waste type other than high-level waste and can be disposed of outside the state of Washington.

Contact: Nathan Anderson at 202-512-3841 or andersonn@gao.gov

Nuclear Waste Disposal: Actions Needed to Enable DOE Decision That Could Save Tens of Billions of Dollars, [GAO-22-104365](#)

Year matter recommended: 2021

In support of the Test Bed Initiative and in a manner that does not impair any state's authority to determine whether to accept waste for disposal, Congress should consider (i) authorizing the Department of Energy to classify the volumes of waste corresponding to the second phase of the Test Bed Initiative for out-of-state disposal as something other than high-level waste (HLW) and (ii) specifying that the Resource Conservation and Recovery Act of 1976's HLW vitrification standard does not apply to this volume of waste.

Contact: Nathan Anderson at 202-512-3841 or andersonn@gao.gov

Carbon Capture And Storage: Actions Needed to Improve DOE Management of Demonstration Projects, [GAO-22-105111](#)

Year matter recommended: 2021

Congress should consider implementing a mechanism—such as requiring regular Department of Energy (DOE) reporting on project funding and status—to provide greater oversight and accountability of DOE carbon capture and storage demonstration project expenditures.

Contact: Frank Rusco at 202-512-3841 or ruscof@gao.gov

Nuclear Waste: DOE Needs Greater Leadership Stability and Commitment to Accomplish Cleanup Mission, [GAO-22-104805](#)

Year matter recommended: 2022

Congress should consider enacting legislation to establish a term appointment, with a term length sufficient to provide focused and sustained leadership, for the Assistant Secretary in the Department of Energy with responsibility for nuclear waste management under section 203(a)(8) of the Department of Energy Organization Act (42 U.S.C. § 7133(a)(8)), currently, the Assistant Secretary for the Department of Energy's Office of Environmental Management.

Contact: Nathan Anderson at 202-512-3841 or andersonn@gao.gov

Nuclear Waste: DOE Needs Greater Leadership Stability and Commitment to Accomplish Cleanup Mission, [GAO-22-104805](#)

Year matter recommended: 2022

Congress should consider enacting legislation to establish a new, dedicated Department of Energy Under Secretary position for nuclear waste management and environmental cleanup.

Contact: Nathan Anderson at 202-512-3841 or andersonn@gao.gov

Nuclear Waste Cleanup: DOE's Efforts to Manage Depleted Uranium Would Benefit from Clearer Legal Authorities, [GAO-22-105471](#)

Year matter recommended: 2022

Congress should consider enacting legislation to clarify the Department of Energy's authority to sell depleted uranium, including any conditions connected to such sales.

Contact: Nathan Anderson at 202-512-3841 or andersonn@gao.gov

Nuclear Waste: DOE Needs to Improve Transparency in Planning for Disposal of Certain Low-Level Waste, [GAO-22-105636](#)

Year matter recommended: 2022

Congress should consider clarifying the Nuclear Regulatory Commission's legal authority to relinquish regulation of greater-than-Class C (GTCC) waste disposal to agreement states, as well as clarifying its regulatory role for any Department of Energy facility that may accept GTCC waste.

Contact: Nathan Anderson at 202-512-3841 or andersonn@gao.gov

Nuclear Waste: DOE Needs to Improve Transparency in Planning for Disposal of Certain Low-Level Waste, [GAO-22-105636](#)

Year matter recommended: 2022

Congress should consider providing direction to Department of Energy (DOE) on greater-than-Class C waste disposal, so that DOE can proceed with a decision.

Contact: Nathan Anderson at 202-512-3841 or andersonn@gao.gov



Federal Financial Management

10 open matters

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Federal Financial Management: Substantial Progress Made since Enactment of the 1990 CFO Act; Refinements Would Yield Added Benefits, [GAO-20-566](#)

Year matter recommended: 2020

Congress should consider legislation to require each chief financial officer (CFO) at a CFO Act agency to oversee and provide leadership for all of the responsibilities necessary to effectively carry out federal financial management activities, including the formulation and financial execution of the budget, planning and performance, risk management, internal control, financial systems, and accounting.

Contact: Dawn B. Simpson at 202-512-3406 or simpsondb@gao.gov

Federal Financial Management: Substantial Progress Made since Enactment of the 1990 CFO Act; Refinements Would Yield Added Benefits, [GAO-20-566](#)

Year matter recommended: 2020

Congress should consider legislation to require deputy chief financial officers (CFO) in CFO Act agencies to have defined responsibilities consistent with the breadth of those of the agency CFOs.

Contact: Dawn B. Simpson at 202-512-3406 or simpsondb@gao.gov

Federal Financial Management: Substantial Progress Made since Enactment of the 1990 CFO Act; Refinements Would Yield Added Benefits, [GAO-20-566](#)

Year matter recommended: 2020

Congress should consider legislation to require the Director of the Office of Management and Budget to prepare and submit to the appropriate committees of Congress a government-wide 4-year financial management plan (with timing to match the Government Performance and Results Act reporting requirements) and an annual financial management status report. The plan should include actions for improving financial management systems, strengthening the federal financial management workforce, and better linking performance and cost information for decision-making. The plan should be developed in consultation with the chief financial officers (CFO) Council, the Chief Information Officers Council, the Chief Data Officer Council, the Chief Acquisition Officers Council, Council of the Inspectors General on Integrity and Efficiency, Government Accountability Office, and other appropriate financial management experts.

Contact: Dawn B. Simpson at 202-512-3406 or simpsondb@gao.gov

Federal Financial Management: Substantial Progress Made since Enactment of the 1990 CFO Act; Refinements Would Yield Added Benefits, [GAO-20-566](#)

Year matter recommended: 2020

Congress should consider legislation to require each chief financial officer (CFO) at a CFO Act agency, in consultation with financial management and other appropriate experts, to prepare an agency plan to implement the 4-year government-wide financial management plan prepared by the Office of Management and Budget.

Contact: Dawn B. Simpson at 202-512-3406 or simpsondb@gao.gov

Federal Financial Management: Substantial Progress Made since Enactment of the 1990 CFO Act; Refinements Would Yield Added Benefits, [GAO-20-566](#)

Year matter recommended: 2020

Congress should consider legislation to require the Director of the Office of Management and Budget to prepare comprehensive financial management performance-based metrics and use these metrics to evaluate the financial management performance of executive agencies. The metrics should be included in the government-wide and agency-level financial management plans, and agencies' performance against the metrics should be reported in the annual financial management status reports.

Contact: Dawn B. Simpson at 202-512-3406 or simpsondb@gao.gov

Federal Financial Management: Substantial Progress Made since Enactment of the 1990 CFO Act; Refinements Would Yield Added Benefits, [GAO-20-566](#)

Year matter recommended: 2020

Congress should consider legislation to require the head of each executive agency to identify, and if necessary develop, the key financial management information, in addition to financial statements, needed for effective financial management and decision-making.

Contact: Dawn B. Simpson at 202-512-3406 or simpsondb@gao.gov

Federal Financial Management: Substantial Progress Made since Enactment of the 1990 CFO Act; Refinements Would Yield Added Benefits, [GAO-20-566](#)

Year matter recommended: 2020

Congress should consider legislation to require the head of each executive agency to annually assess and separately report their conclusion on the effectiveness of internal controls of the agency over financial reporting and other key financial management information.

Contact: Dawn B. Simpson at 202-512-3406 or simpsondb@gao.gov

Federal Financial Management: Substantial Progress Made since Enactment of the 1990 CFO Act; Refinements Would Yield Added Benefits, [GAO-20-566](#)

Year matter recommended: 2020

Congress should consider legislation to require auditors, as part of each financial statement audit of an executive agency, to test and report on internal control over financial reporting and other key financial management information.

Contact: Dawn B. Simpson at 202-512-3406 or simpsondb@gao.gov

Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond, [GAO-22-105715](#)

Year matter recommended: 2022

Congress should require agency chief financial officers (CFO) to (1) submit a statement in agencies' annual financial reports certifying the reliability of improper payments risk assessments and the validity of improper payment estimates, and describing the actions of the CFO to monitor the development and implementation of any corrective action plans; and (2) approve any methodology that is not designed to produce a statistically valid estimate.

Contact: Jessica Farb at 202-512-7114 or farbj@gao.gov

Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond, [GAO-22-105715](#)

Year matter recommended: 2022

Congress should consider legislation to require improper payment information required to be reported under the Payment Integrity Information Act of 2019 to be included in agencies' annual financial reports.

Contact: Jessica Farb at 202-512-7114 or farbj@gao.gov



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Medicaid Demonstration Waivers: Recent HHS Approvals Continue to Raise Cost and Oversight Concerns, [GAO-08-87](#)

Year matter recommended: 2008

Congress should consider requiring increased attention to fiscal responsibility in the approval of section 1115 Medicaid demonstrations by requiring the Secretary of Health and Human Services to improve the demonstration review process through steps such as (1) clarifying criteria for reviewing and approving states' proposed spending limits, (2) better ensuring that valid methods are used to demonstrate budget neutrality, and (3) documenting and making public material explaining the basis for any approvals.

Contact: Catina Latham at 202-512-7114 or lathamc@gao.gov

Medicaid Demonstration Waivers: Recent HHS Approvals Continue to Raise Cost and Oversight Concerns, [GAO-08-87](#)

Year matter recommended: 2008

Congress should consider addressing whether demonstrations that allow states to operate public managed care organizations and retain excess revenue to support programs previously funded by the state--including the Vermont demonstration--are within the scope of the Secretary of Health and Human Services' authority under section 1115 of the Social Security Act.

Contact: Catina Latham at 202-512-7114 or lathamc@gao.gov

Medicare Physician Payments: Fees Could Better Reflect Efficiencies Achieved When Services Are Provided Together, [GAO-09-647](#)

Year matter recommended: 2009

To ensure that savings are realized from the implementation of a multiple procedure payment reduction or other policies that reflect efficiencies occurring when services are furnished together, Congress should consider exempting these savings from budget neutrality.

Contact: Leslie V. Gordon at 202-512-7114 or gordonlv@gao.gov

Medicaid: Prototype Formula Would Provide Automatic, Targeted Assistance to States during Economic Downturns, [GAO-12-38](#)

Year matter recommended: 2011

To ensure that federal funding efficiently and effectively responds to the countercyclical nature of the Medicaid program, Congress should consider enacting a Federal Medical Assistance Percentage (FMAP) formula that is targeted for variable state Medicaid needs and provides automatic, timely, and temporary increased FMAP assistance in response to national economic downturns.

Contact: Michelle Rosenberg at 202-512-7114 or rosenbergm@gao.gov

Medicare: Use of Preventive Services Could Be Better Aligned with Clinical Recommendations, [GAO-12-81](#)

Year matter recommended: 2012

To further align Medicare beneficiary use of preventive services with Task Force recommendations, Congress should consider requiring beneficiaries who receive services with a grade of 'D' to share the cost, notwithstanding that cost sharing may not be required for other beneficiaries receiving the same services.

Contact: Leslie V. Gordon at 202-512-7114 or gordonlv@gao.gov

Medicaid: More Transparency of and Accountability for Supplemental Payments Are Needed, [GAO-13-48](#)

Year matter recommended: 2012

To improve transparency of and accountability for Medicaid non-disproportionate share hospital (DSH) supplemental payments, Congress should consider requiring the Administrator of the Centers for Medicare & Medicaid Services to (1) improve state reporting of non-DSH supplemental payments, including requiring annual reporting of payments made to individual facilities and other information that the agency determines is necessary to oversee non-DSH supplemental payments; (2) clarify permissible methods for calculating non-DSH supplemental payments; and (3) require states to submit an annual independent certified audit verifying state compliance with permissible methods for calculating non-DSH supplemental payments.

Contact: Catina Latham at 202-512-7114 or lathamc@gao.gov

Medicare: Higher Use of Costly Prostate Cancer Treatment by Providers Who Self-Refer Warrants Scrutiny, [GAO-13-525](#)

Year matter recommended: 2013

To increase beneficiaries' awareness of providers' financial interest in a particular treatment, Congress should consider directing the Secretary of Health and Human Services to require providers who self-refer intensity-modulated radiation therapy services to disclose to their patients that they have a financial interest in the service.

Contact: Jessica Farb at 202-512-7114 or farbj@gao.gov

Defense Health Care: US Family Health Plan is Duplicative and Should be Eliminated, [GAO-14-684](#)

Year matter recommended: 2014

To eliminate unnecessary program duplication and to achieve increased efficiencies and potential savings within the integrated military treatment facilities, Congress should terminate the Secretary of Defense's authority to contract with U.S. Family Health Plan (USFHP) designated providers in a manner consistent with a reasonable transition of affected USFHP enrollees into TRICARE's regional managed care program or other health care programs, as appropriate.

Contact: Sharon M. Silas at (202) 512-7114 or silass@gao.gov

Medicare: Payment Methods for Certain Cancer Hospitals Should Be Revised to Promote Efficiency, [GAO-15-199](#)

Year matter recommended: 2015

To help the Department of Health and Human Services better control spending and encourage efficient delivery of care, Congress should consider requiring Medicare to pay prospective payment systems-exempt cancer hospitals (PCH) as it pays prospective payment systems teaching hospitals, or provide the Secretary with the authority to otherwise modify how Medicare pays PCHs. To generate cost savings from any reduction in outpatient payments to PCHs, Congress should also provide that all forgone outpatient payment adjustment amounts be returned to the Supplementary Medical Insurance Trust Fund.

Contact: Leslie V. Gordon at 202-512-7114 or gordonlv@gao.gov

Medicare Part B Drugs: Action Needed to Reduce Financial Incentives to Prescribe 340B Drugs at Participating Hospitals, [GAO-15-442](#)

Year matter recommended: 2015

To help ensure the financial sustainability of the Medicare program, protect beneficiaries from unwarranted financial burden, and address potential concerns about the appropriateness of the health care provided to Part B beneficiaries, Congress should consider eliminating the incentive to prescribe more drugs or more expensive drugs than necessary to treat Medicare Part B beneficiaries at 340B hospitals.

Contact: Michelle Rosenberg at 202-512-7114 or rosenbergm@gao.gov

Medicare: Increasing Hospital-Physician Consolidation Highlights Need for Payment Reform, [GAO-16-189](#)

Year matter recommended: 2015

In order to prevent the shift of services from physician offices to hospital outpatient departments from increasing costs for the Medicare program and beneficiaries, Congress should consider directing the Secretary of Health and Human Services to equalize payment rates between settings for evaluation & management office visits--and other services that the Secretary deems appropriate--and to return the associated savings to the Medicare program.

Contact: Jessica Farb at 202-512-7114 or farbj@gao.gov

Medicare Part B: Data on Coupon Discounts Needed to Evaluate Methodology for Setting Drug Payment Rates, [GAO-16-643](#)

Year matter recommended: 2016

To determine the suitability of Medicare's Part B drug payment rate methodology for drugs with coupon programs, Congress should consider (1) granting the Centers for Medicare & Medicaid Services the authority to collect data from drug manufacturers on coupon discounts for Part B drugs paid based on the average sales price, and (2) requiring the agency to periodically collect these data and report on the implications that coupon programs may have for this methodology.

Contact: Leslie V. Gordon at 202-512-7114 or gordonlv@gao.gov

Covid-19: Opportunities to Improve Federal Response and Recovery Efforts, [GAO-20-625](#)

Year matter recommended: 2020

To help ensure that federal funding is targeted and timely, we urge Congress to use the Government Accountability Office's Federal Medical Assistance Percentage formula for any future changes to the Federal Medical Assistance Percentage during the current or any future economic downturn.

Contact: Michelle Rosenberg at 202-512-7114 or rosenbergm@gao.gov

Medicare: Additional Reporting on Key Staffing Information and Stronger Payment Incentives Needed for Skilled Nursing Facilities [Reissued with revisions on Aug. 10, 2021.], [GAO-21-408](#)

Year matter recommended: 2021

Congress should consider directing the Secretary of Health and Human Services to implement additional reductions in payments to skilled nursing facilities (SNF) that generate Medicare spending on potentially preventable critical incidents—hospital readmissions and emergency room visits that occur within 30 days of the SNF admissions—either through the SNF Value-Based Purchasing program or some other vehicle including, as needed, making any appropriate modifications to enable Health and Human Services to take action.

Contact: Jessica Farb at 202-512-7114 or farbj@gao.gov

Chronic Health Conditions: Federal Strategy Needed To Coordinate Diet-Related Efforts, [GAO-21-593](#)

Year matter recommended: 2021

Congress should consider identifying and directing a federal entity to lead the development and implementation of a federal strategy to coordinate diet-related efforts that aim to reduce Americans' risk of chronic health conditions. The strategy could incorporate elements from the 2011 National Prevention Strategy and should address outcomes and accountability, resources, and leadership.

Contact: Steve Morris at 202-512-3841 or morriss@gao.gov



Homeland Security/ Law Enforcement

Nine open matters

Source: PhotoDisc. I GAO-23-106837

2012 Annual Report: Opportunities to Reduce Duplication, Overlap and Fragmentation, Achieve Savings, and Enhance Revenue, [GAO-12-342SP](#)

Year matter recommended: 2012

Congress may want to consider requiring the Department of Homeland Security to report on the results of the Federal Emergency Management Agency's efforts to identify and prevent unnecessary duplication within and across its preparedness grant programs, and consider these results when making future funding decisions for these programs.

Contact: Christopher P. Currie at 404-679-1875 or curriec@gao.gov

2012 Annual Report: Opportunities to Reduce Duplication, Overlap and Fragmentation, Achieve Savings, and Enhance Revenue, [GAO-12-342SP](#)

Year matter recommended: 2012

Congress should consider requiring the Secretary of the Department of Homeland Security to adjust the air passenger immigration inspection fee as needed so that collections are aligned with total inspection costs, if it is determined that total immigration fee collections do not cover total immigration inspection costs.

Contact: Jeff Arkin at 202-512-6806 or arkinj@gao.gov

2012 Annual Report: Opportunities to Reduce Duplication, Overlap and Fragmentation, Achieve Savings, and Enhance Revenue, [GAO-12-342SP](#)

Year matter recommended: 2012

Until the Federal Emergency Management Agency completes its assessment, Congress should consider limiting the use of federal preparedness grant programs to fund only projects to fill identified, validated, and documented capability gaps that may (or may not) include maintaining existing capabilities developed.

Contact: Christopher P. Currie at 404-679-1875 or curriec@gao.gov

Flood Insurance: Comprehensive Reform Could Improve Solvency and Enhance Resilience, [GAO-17-425](#)

Year matter recommended: 2017

As Congress considers reauthorizing the National Flood Insurance Program (NFIP), it should consider comprehensive reform to improve the program's solvency and enhance the nation's resilience to flood risk, which could include actions in six areas: (1) addressing the current debt, (2) removing existing legislative barriers to the Federal Emergency Management Agency's revising premium rates to reflect the full risk of loss, (3) addressing affordability, (4) increasing consumer participation, (5) removing barriers to private-sector involvement, and (6) protecting NFIP flood resilience efforts. In implementing these reforms, Congress should consider the sequence of the actions and their interaction with each other.

Contact: Alicia Puente Cackley at 202-512-8678 or cackleya@gao.gov

Alternatives To Radioactive Materials: A National Strategy to Support Alternative Technologies May Reduce Risks of a Dirty Bomb, [GAO-22-104113](#)

Year matter recommended: 2021

If Congress agrees that replacing technologies that use high-risk radioactive materials with alternative technologies is a priority to achieve permanent risk reduction, then it should consider establishing this goal in statute, and then take the steps necessary to establish—including directing an appropriate interagency entity to develop—a national strategy to achieve this goal. The strategy should include all the desirable characteristics of national strategies that we have previously identified, including specific goals and performance measures, clear roles, and proposals to provide relevant authorities to execute these roles, as necessary.

Contact: Allison Bawden at 202-512-3841 or bawdena@gao.gov

Alternatives To Radioactive Materials: A National Strategy to Support Alternative Technologies May Reduce Risks of a Dirty Bomb, [GAO-22-104113](#)

Year matter recommended: 2021

If Congress believes that actions included in a national strategy for replacing technologies that use high-risk radioactive materials with alternative technologies should be implemented, then Congress should consider directing the relevant agencies to implement the strategy in accordance with the goals and timelines identified in the strategy. To facilitate agencies' implementation, Congress should provide authority to agencies to implement any aspects of the strategy not currently within their authorities.

Contact: Allison Bawden at 202-512-3841 or bawdena@gao.gov

Alternatives To Radioactive Materials: A National Strategy to Support Alternative Technologies May Reduce Risks of a Dirty Bomb, [GAO-22-104113](#)

Year matter recommended: 2021

If Congress agrees that replacing technologies that use high-risk radioactive materials with alternative technologies is a priority to achieve permanent risk reduction, then it should consider directing and authorizing, as necessary, the Nuclear Regulatory Commission (NRC) to incorporate the consideration of alternative technologies into its licensing process. Options could include: (1) direct NRC to implement a justification process, or (2) direct NRC to require applicants for new radioactive materials to consult with other agencies (such as the National Nuclear Security Administration or the Food and Drug Administration) about alternatives before NRC will consider an application.

Contact: Allison Bawden at 202-512-3841 or bawdena@gao.gov

Flood Mitigation: Actions Needed To Improve Use Of FEMA Property Acquisitions, [GAO-22-106037](#)

Year matter recommended: 2022

Congress should consider providing direction or authority to the Federal Emergency Management Agency to implement one or more of the options identified in this report to address property acquisition challenges and enhance disaster resilience.

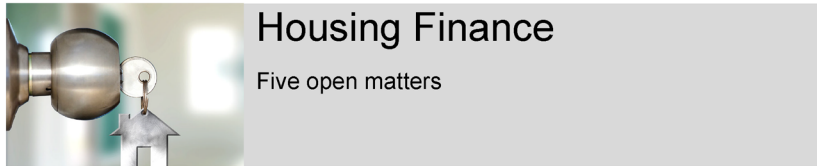
Contact: Alicia Puente Cackley at 202-512-8678 or cackleya@gao.gov

Deaths In Custody: Additional Action Needed to Help Ensure Data Collected by DOJ Are Utilized, [GAO-22-106033](#)

Year matter recommended: 2022

Congress should consider the extent to which the Death in Custody Reporting Act of 2013 should be amended to help ensure that any future state data provided under the act are utilized for recurring study and reporting by the Department of Justice to Congress and the public.

Contact: Gretta L. Goodwin at 202-512-8777 or goodwing@gao.gov



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GAO-23-106837

2012 Annual Report: Opportunities to Reduce Duplication, Overlap and Fragmentation, Achieve Savings, and Enhance Revenue, [GAO-12-342SP](#)

Year matter recommended: 2012

To optimize the federal role in rural housing, the Congress should consider requiring the Department of Agriculture (USDA) and the Department of Housing and Urban Development (HUD) to examine the benefits and costs of merging those programs that serve similar markets and provide similar products. As a first step, Congress could consider requiring USDA and HUD to explore merging their single-family insured lending programs and multifamily portfolio management programs, taking advantage of the best practices of each and ensuring that targeted populations are not adversely affected.

Contact: Daniel Garcia-Diaz at 202-512-8678 or garciadiazd@gao.gov

Housing Finance: Prolonged Conservatorships of Fannie Mae and Freddie Mac Prompt Need for Reform, [GAO-19-239](#)

Year matter recommended: 2019

Congress should consider legislation for the future federal role in housing finance that addresses the structure of the enterprises, establishes clear, specific, and prioritized goals and considers all relevant federal entities, such as the Federal Housing Administration and Ginnie Mae.

Contact: Dan Garcia-Diaz at 202-512-8678 or garciadiazd@gao.gov

Ginnie Mae: Risk Management and Staffing-Related Challenges Need to Be Addressed, [GAO-19-191](#)

Year matter recommended: 2019

Congress should consider requiring Ginnie Mae to evaluate the adequacy of its current guaranty fee for single-family mortgage-backed securities and report to Congress with recommendations, if any, on revising the fee, such as by adopting standards under which the fee should be determined.

Contact: Dan Garcia-Diaz at 202-512-8678 or garciadiazd@gao.gov

Ginnie Mae: Risk Management and Staffing-Related Challenges Need to Be Addressed, [GAO-19-191](#)

Year matter recommended: 2019

Congress should consider reforms to Ginnie Mae's oversight structure that can help address its increasing risks.

Contact: Dan Garcia-Diaz at 202-512-8678 or garciadiazd@gao.gov

Home Mortgage Disclosure Act: Reporting Exemptions Had a Minimal Impact on Data Availability, but Additional Information Would Enhance Oversight, [GAO-21-350](#)

Year matter recommended: 2021

Congress should consider requiring all Home Mortgage Disclosure Act reporters to disclose whether a covered loan or application is for an open-end line of credit.

Contact: Alicia Puente Cackley at 202-512-8678 or cackley@gao.gov



Income Security

12 open matters

Source: PhotoDisc. | GAO-23-106837

Opportunities To Reduce Potential Duplication In Government Programs, Save Tax Dollars, And Enhance Revenue, [GAO-11-318SP](#)

Year matter recommended: 2011

Congress could consider giving the Internal Revenue Service the authority to collect the information that the Social Security Administration needs on government pension income to administer the Government Pension Offset and the Windfall Elimination Provision accurately and fairly.

Contact: Tranchau (Kris) T. Nguyen at 202-512-7215 or nguyentt@gao.gov

Federal Employees' Compensation Act: Case Examples Illustrate Vulnerabilities That Could Result in Improper Payments or Overlapping Benefits, [GAO-13-386](#)

Year matter recommended: 2013

Congress should consider granting the Department of Labor the additional authority it is seeking to access wage data to help verify claimants' reported income and help ensure the proper payment of benefits.

Contact: Seto J. Bagdoyan at 202-512-6722 or bagdoyans@gao.gov

2014 Annual Report: Additional Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Other Financial Benefits, [GAO-14-343SP](#)

Year matter recommended: 2014

Congress should consider passing legislation to require the Social Security Administration to offset Disability Insurance benefits for any Unemployment Insurance benefits received in the same period.

Contact: Seto J. Bagdoyan at 202-512-6722 or bagdoyans@gao.gov

Private Pensions: Targeted Revisions Could Improve Usefulness of Form 5500 Information, [GAO-14-441](#)

Year matter recommended: 2014

To improve the Internal Revenue Service's (IRS) enforcement and compliance efforts, decrease the administrative and financial burden of maintaining both electronic and paper-based form processing systems, and reduce plan reporting costs, Congress should consider providing the Department of the Treasury with the authority to require that the Form 5500 series be filed electronically.

Contact: Tranchau (Kris) T. Nguyen at 202-512-7215 or nguyentt@gao.gov

401(K) Plans: Greater Protections Needed for Forced Transfers and Inactive Accounts, [GAO-15-73](#)

Year matter recommended: 2014

To better protect the retirement savings of individuals who change jobs, while retaining policies that provide 401(k) plans relief from maintaining small, inactive accounts, Congress should consider amending current law to repeal the provision that allows plans to disregard amounts attributable to rollovers when determining if a participant's plan balance is small enough to forcibly transfer it.

Contact: Tranchau (Kris) T. Nguyen at 202-512-7215 or nguyentt@gao.gov

401(K) Plans: Effects of Eligibility and Vesting Policies on Workers' Retirement Savings, [GAO-17-69](#)

Year matter recommended: 2016

Congress should consider whether the Employee Retirement Income Security Act of 1974's provisions related to last day policies need to be adjusted to reflect today's mobile workforce and workplace plans, which are predominantly 401(k) plans offering matching employer contributions.

Contact: Tranchau (Kris) T. Nguyen at 202-512-7215 or nguyentt@gao.gov

401(K) Plans: Effects of Eligibility and Vesting Policies on Workers' Retirement Savings, [GAO-17-69](#)

Year matter recommended: 2016

Congress should consider whether the Employee Retirement Income Security Act of 1974's provisions related to the timing of employer matching contributions need to be adjusted to reflect today's mobile workforce and workplace plans, which are predominantly 401(k) plans offering matching employer contributions.

Contact: Tranchau (Kris) T. Nguyen at 202-512-7215 or nguyentt@gao.gov

Social Security Offsets: Improvements to Program Design Could Better Assist Older Student Loan Borrowers with Obtaining Permitted Relief, [GAO-17-45](#)

Year matter recommended: 2016

To preserve the balance between the importance of repaying federal student loan debt and protecting a minimum level of Social Security benefits put in place by the Debt Collection Improvement Act of 1996, Congress should consider modifying Social Security administrative offset provisions, such as by authorizing the Department of the Treasury to annually index the amount of Social Security benefits exempted from administrative offset to reflect changes in the cost of living over time.

Contact: Tranchau (Kris) T. Nguyen at 202-512-7215 or nguyentt@gao.gov

The Nation's Retirement System: A Comprehensive Re-evaluation Is Needed to Better Promote Future Retirement Security, [GAO-18-111SP](#)

Year matter recommended: 2017

Congress should consider establishing an independent commission to comprehensively examine the U.S. retirement system and make recommendations to clarify key policy goals for the system and improve how the nation can promote more stable retirement security. We suggest that such a commission include representatives from government agencies, employers, the financial services industry, unions, participant advocates, and researchers, among others, to help inform policymakers on changes needed to improve the current U.S. retirement system.

Contact: Tranchau (Kris) T. Nguyen at 202-512-7215 or nguyentt@gao.gov

Workplace Retirement Accounts: Better Guidance and Information Could Help Plan Participants at Home and Abroad Manage Their Retirement Savings, [GAO-18-19](#)

Year matter recommended: 2018

Congress should consider legislation modifying the Internal Revenue Code to allow routine account transfers within the same foreign workplace retirement plan or between two foreign workplace retirement plans in the same country to be free from U.S. tax in countries covered by an existing income tax treaty that provides for favorable U.S. tax treatment of foreign workplace retirement plan contributions.

Contact: Tranchau (Kris) T. Nguyen at 202-512-7215 or nguyentt@gao.gov

Railroad Retirement Board: Actions Needed to Improve the Effectiveness and Oversight of Continuing Disability Reviews, [GAO-18-287](#)

Year matter recommended: 2018

To improve the Railroad Retirement Board's (RRB) ability to make accurate disability benefit eligibility determinations, including continuing disability reviews, and to decrease the potential for making improper payments, Congress should consider granting RRB access to the Department of Health and Human Services' quarterly earnings information from the National Directory of New Hires database.

Contact: Elizabeth Curda at 202-512-7215 or curdae@gao.gov

Postal Retiree Health Benefits: Unsustainable Finances Need to Be Addressed, [GAO-18-602](#)

Year matter recommended: 2018

Congress should consider passing legislation to put postal retiree health benefits on a more sustainable financial footing.

Contact: David Marroni at 202-512-2834 or marronid@gao.gov



Source: PhotoDisc. 1 GAO-23-106837

Radio Communications: Congressional Action Needed to Ensure Agencies Collaborate to Develop a Joint Solution, GAO-09-133

Year matter recommended: 2008

Congress should consider requiring the Departments of Justice, Homeland Security, and Treasury to collaborate on the development and implementation of a joint radio communications solution. Specifically, Congress should consider requiring the departments to (1) establish an effective governance structure that includes a formal process for making decisions and resolving disputes, (2) define and articulate a common outcome for this joint effort, and (3) develop a joint strategy for improving radio communications.

Contact: Carol C. Harris at 202-512-4456 or harriscc@gao.gov

Information Management: National Technical Information Service's Dissemination of Technical Reports Needs Congressional Attention, GAO-13-99

Year matter recommended: 2012

In light of the agency's declining revenue associated with its basic statutory function and the charging for information that is often freely available elsewhere, Congress should consider examining the appropriateness and viability of the fee-based model under which National Technical Information Service currently operates for disseminating technical information to determine whether the use of this model should be continued.

Contact: Marisol Cruz Cain at 202-512-5017 or cruzcainm@gao.gov

Information Resellers: Consumer Privacy Framework Needs to Reflect Changes in Technology and the Marketplace, GAO-13-663

Year matter recommended: 2013

Congress should consider strengthening the current consumer privacy framework to reflect the effects of changes in technology and the marketplace--particularly in relation to consumer data used for marketing purposes--while also ensuring that any limitations on data collection and sharing do not unduly inhibit the economic and other benefits to industry and consumers that data sharing can accord. Among the issues that should be considered are: (1) the adequacy of consumers' ability to access, correct, and control their personal information in circumstances beyond those currently accorded under the Fair Credit Reporting Act; (2) whether there should be additional controls on the types of personal or sensitive information that may or may not be collected and shared; (3) changes needed, if any, in the permitted sources and methods for data collection; and (4) privacy controls related to new technologies, such as web tracking and mobile devices.

Contact: Alicia Puente Cackley at 202-512-8678 or cackleya@gao.gov

Geospatial Data: Progress Needed on Identifying Expenditures, Building and Utilizing a Data Infrastructure, and Reducing Duplicative Efforts [Reissued 18, 2015], [GAO-15-193](#)

Year matter recommended: 2015

To increase coordination between various levels of government and reduce duplication of effort, resources, and costs associated with collecting and maintaining accurate address data, Congress should consider assessing the impact of the disclosure restrictions of Section 9 of Title 13 and Section 412 of Title 39 of the U.S. Code in moving toward a national geospatial address database. If warranted, Congress should consider revising those statutes to authorize the limited release of addresses, without any personally identifiable information, specifically for geospatial purposes. Such a change, if deemed appropriate, could potentially result in significant savings across federal, state, and local governments.

Contact: Kevin Walsh at 202-512-6151 or walshk@gao.gov

Cybersecurity: Bank and Other Depository Regulators Need Better Data Analytics and Depository Institutions Want More Usable Threat Information, [GAO-15-509](#)

Year matter recommended: 2015

To ensure that the National Credit Union Administration (NCUA) has adequate authority to determine the safety and soundness of credit unions, Congress should consider modifying the Federal Credit Union Act to grant NCUA authority to examine technology service providers of credit unions.

Contact: Michael Clements at 202-512-8678 or clementsm@gao.gov

Motor Carrier Safety: Additional Research Standards and Truck Drivers' Schedule Data Could Allow More Accurate Assessments of the Hours of Service Rule, [GAO-15-641](#)

Year matter recommended: 2015

Congress should consider directing the Department of Transportation to study and provide a report to Congress identifying approaches for extracting, storing, and analyzing electronically collected motor carrier drivers' schedule data, including the potential benefits, privacy, and cost concerns, and options for how such concerns could be mitigated.

Contact: Elizabeth (Biza) Repko at 202-512-2834 or repkoe@gao.gov

Internet Privacy: Additional Federal Authority Could Enhance Consumer Protection and Provide Flexibility, [GAO-19-52](#)

Year matter recommended: 2019

Congress should consider developing comprehensive legislation on internet privacy that would enhance consumer protections and provide flexibility to address a rapidly evolving Internet environment. Issues that should be considered include: (1) which agency or agencies should oversee Internet privacy; (2) what authorities an agency or agencies should have to oversee Internet privacy, including notice-and-comment rulemaking authority and first-time violation civil penalty authority; and (3) how to balance consumers' need for Internet privacy with industry's ability to provide services and innovate.

Contact: Andrew Von Ah at 213-830-1011 or VonAha@gao.gov

Consumer Data Protection: Actions Needed to Strengthen Oversight of Consumer Reporting Agencies, GAO-19-196

Year matter recommended: 2019

Congress should consider providing the Federal Trade Commission with civil penalty authority for the privacy and safeguarding provisions of the Gramm-Leach-Bliley Act to help ensure that the agency has the tools it needs to most effectively act against data privacy and security violations.

Contact: Michael Clements at 202-512-8678 or clementsm@gao.gov

U.S. Agency For Global Media: Additional Actions Needed to Improve Oversight of Broadcasting Networks, GAO-22-104017

Year matter recommended: 2021

Congress should consider legislation to define the parameters of U.S. Agency for Global Media's firewall, such as by describing what is and is not permissible with regard to network editorial independence.

Contact: Latesha Love-Grayer at 202-512-4409 or lovegrayerl@gao.gov

Public-Safety Broadband Network: Congressional Action Required to Ensure Network Continuity, GAO-22-104915

Year matter recommended: 2022

Congress should consider reauthorizing FirstNet, including different options for its placement, and provide it with authority to: hold the single spectrum license for Band 14 for public-safety use; administer and oversee the network contract; manage network updates and fee revenue reinvestments; and maintain a public-safety advisory committee to conduct public-safety outreach and consultation.

Contact: Andrew Von Ah at 213-830-1011 or VonAha@gao.gov

Chief Information Officers: Private Sector Practices Can Inform Government Roles, GAO-22-104603

Year matter recommended: 2022

Congress should consider formalizing the Federal Chief Information Officer position and establishing responsibilities and authorities for government-wide IT management.

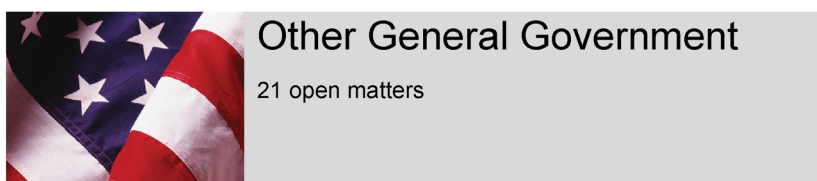
Contact: Kevin Walsh at 202-512-6151 or walshk@gao.gov

Privacy: Dedicated Leadership Can Improve Programs and Address Challenges, GAO-22-105065

Year matter recommended: 2022

Congress should consider legislation to designate a senior privacy official, such as a chief privacy officer, at agencies that currently lack such a position. This position should have privacy as its primary duty, the organizational placement necessary to coordinate with other agency functions and senior leaders, and the authority to ensure that privacy requirements are implemented and privacy concerns are elevated to the head of the agency.

Contact: Marisol Cruz Cain at 202-512-5017 or cruzcainm@gao.gov



Source: PhotoDisc. | GAO-23-106837

Embassy Management: State Department and Other Agencies Should Further Explore Opportunities to Save Administrative Costs Overseas, [GAO-12-317](#)

Year matter recommended: 2012

In order to contain costs and reduce duplication of administrative support services overseas, Congress should consider requiring agencies to participate in the International Cooperative Administrative Support Services (ICASS) services unless they provide a business case to show that they can obtain these services outside of ICASS without increasing overall costs to the U.S. government or that their mission cannot be achieved within ICASS.

Contact: Nagla'a El-Hodiri at 202-512-4128 or elhodirin@gao.gov

Consumer Product Safety Commission: Agency Faces Challenges in Responding to New Product Risks, [GAO-13-150](#)

Year matter recommended: 2012

To better enable the Consumer Product Safety Commission (CPSC) to target unsafe consumer products, Congress should consider amending section 29(f) of Consumer Product Safety Act to allow CPSC greater ability to enter into information-sharing agreements with its foreign counterparts that permit reciprocal terms on disclosure of nonpublic information.

Contact: Alicia Puente Cackley at 202-512-8678 or cackleya@gao.gov

Consumer Product Safety Oversight: Opportunities Exist to Strengthen Coordination and Increase Efficiencies and Effectiveness, [GAO-15-52](#)

Year matter recommended: 2014

To improve existing coordination of oversight for consumer product safety, Congress should consider establishing a formal comprehensive oversight mechanism for consumer product safety agencies to address crosscutting issues as well as inefficiencies related to fragmentation and overlap such as communication and coordination challenges and jurisdictional questions between agencies. Different types of formal mechanisms could include, for example, creating a memorandum of understanding to formalize relationships and agreements or establishing a task force or interagency work group. As a starting point, Congress should consider obtaining agency input on options for establishing more formal coordination.

Contact: Alicia Puente Cackley at 202-512-8678 or cackleya@gao.gov

Debt Limit: Market Response to Recent Impasses Underscores Need to Consider Alternative Approaches, GAO-15-476

Year matter recommended: 2015

To avoid serious disruptions to the Treasury market and to help inform the fiscal policy debate in a timely way, Congress should consider alternative approaches that better link decisions about the debt limit with decisions about spending and revenue at the time those decisions are made such as those described in this report.

Contact: Yvonne Jones at 202-512-6806 or jonesy@gao.gov

Debt Limit: Market Response to Recent Impasses Underscores Need to Consider Alternative Approaches, GAO-15-476

Year matter recommended: 2015

However, if Congress chooses to continue to temporarily suspend the debt limit, it should consider providing the Department of the Treasury with more flexibility in the level of Treasury's operating cash so that it is based not on the level that it was just prior to a suspension period, but on the federal government's immediate borrowing needs. This would minimize some of the disruptions to Treasury's normal cash management and debt issuance.

Contact: Yvonne Jones at 202-512-6806 or jonesy@gao.gov

International Food Assistance: Cargo Preference Increases Food Aid Shipping Costs, and Benefits Are Unclear, GAO-15-666

Year matter recommended: 2015

While recognizing that cargo preference serves policy goals established by Congress with respect to the U.S. merchant marine, including maintenance of a fleet capable of serving as a naval and military auxiliary in time of war or national emergency, Congress should consider clarifying cargo preference legislation regarding the definition of "geographic area" to ensure that agencies can fully utilize the flexibility Congress granted to them when it lowered the cargo preference for food aid requirement.

Contact: Chelsa L. Kenney at 202-512-2964 or kenneyc@gao.gov

Financial Regulation: Complex and Fragmented Structure Could Be Streamlined to Improve Effectiveness, GAO-16-175

Year matter recommended: 2016

Congress should consider whether additional changes to the financial regulatory structure are needed to reduce or better manage fragmentation and overlap in the oversight of financial institutions and activities to improve (1) the efficiency and effectiveness of oversight; (2) the consistency of consumer and investor protections; and (3) the consistency of financial oversight for similar institutions, products, risks, and services. For example, Congress could consider consolidating the number of federal agencies involved in overseeing the safety and soundness of depository institutions, combining the entities involved in overseeing the securities and derivatives markets, transferring the remaining prudential regulators' consumer protection authorities over large depository institutions to the Consumer Financial Protection Bureau, and the optimal role for the federal government in insurance regulation, among other considerations.

Contact: Michael Clements at 202-512-8678 or clementsm@gao.gov

Financial Regulation: Complex and Fragmented Structure Could Be Streamlined to Improve Effectiveness, [GAO-16-175](#)

Year matter recommended: 2016

Congress should consider whether legislative changes are necessary to align Financial Stability Oversight Council's (FSOC) authorities with its mission to respond to systemic risks. Congress could do so by making changes to FSOC's mission, its authorities, or both, or to the missions and authorities of one or more of the FSOC member agencies to support a stronger link between the responsibility and capacity to respond to systemic risks. In doing so, Congress could solicit information from FSOC on the effective scope of its collective designation authorities, including any gaps.

Contact: Michael Clements at 202-512-8678 or clementsm@gao.gov

Freedom Of Information Act: Litigation Costs For Justice and Agencies Could Not Be Fully Determined, [GAO-16-667](#)

Year matter recommended: 2016

To provide greater transparency in the reporting of the Freedom of Information Act litigation costs, Congress could consider requiring the Department of Justice to provide a cost estimate for collecting and reporting information on costs incurred when defending lawsuits in which the plaintiffs prevailed.

Contact: Vijay A. D'Souza at 202-512-7650 or dsouzav@gao.gov

Freedom Of Information Act: Litigation Costs For Justice and Agencies Could Not Be Fully Determined, [GAO-16-667](#)

Year matter recommended: 2016

Congress could consider amending the Freedom of Information Act to require the Department of Justice to reflect in its Litigation and Compliance reports, changes in the award of attorneys' fees and costs resulting from the appeals process and settlement agreements between agencies and plaintiffs, if deemed to be cost-effective.

Contact: Vijay A. D'Souza at 202-512-7650 or dsouzav@gao.gov

Identity Theft Services: Services Offer Some Benefits but Are Limited in Preventing Fraud, [GAO-17-254](#)

Year matter recommended: 2017

In the event that Congress again requires an agency to provide affected individuals with identity theft insurance in response to a breach of sensitive personal data, Congress should consider permitting the agency to determine the appropriate level of that insurance.

Contact: Alicia Puente Cackley at 202-512-8678 or cackleya@gao.gov

Paperwork Reduction Act: Agencies Could Better Leverage Review Processes and Public Outreach to Improve Burden Estimates, [GAO-18-381](#)

Year matter recommended: 2018

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.

Contact: Yvonne Jones at 202-512-6806 or jonesy@gao.gov

U.S. Currency: Financial Benefit of Switching to a \$1 Coin Is Unlikely, but Changing Coin Metal Content Could Result in Cost Savings, [GAO-19-300](#)

Year matter recommended: 2019

Congress should consider amending the law to provide the Secretary of the Treasury with the authority to alter the metal composition of circulating coins if the new metal compositions reduce the cost of coin production and do not affect the size, weight, appearance, or electromagnetic signature of the coins.

Contact: Andrew Von Ah at 213-830-1011 or VonAha@gao.gov

Discretionary Transportation Grants: Actions Needed to Improve Consistency and Transparency in DOT's Application Evaluations, [GAO-19-541](#)

Year matter recommended: 2019

During the next reauthorization for surface transportation programs, Congress should consider including language in the reauthorization bill that would require the Department of Transportation (DOT) to develop and implement transparency measures for DOT's review and selection process for discretionary grants. Such measures should, at a minimum, help to ensure that the evaluation process is clearly communicated, that applications are consistently evaluated, and that the rationale for DOT's decisions are clearly documented. Such measures should be developed in line with Office of Management and Budget guidance, federal internal control standards, and recommended practices for evaluating and selecting discretionary grant awards.

Contact: Elizabeth (Biza) Repko at 202-512-2834 or repkoe@gao.gov

Federal Advisory Committees: Actions Needed to Enhance Decision-Making Transparency and Cost Data Accuracy, [GAO-20-575](#)

Year matter recommended: 2020

Congress should consider amending the Federal Advisory Committee Act (FACA) to require agencies and advisory committees to make available online documents FACA already requires to be made available for public inspection and copying.

Contact: Michelle Sager at 202-512-6806 or sagerm@gao.gov

The Nation's Fiscal Health: Effective Use of Fiscal Rules and Targets. [GAO-20-561](#)

Year matter recommended: 2020

Congress should consider establishing a long-term fiscal plan that includes fiscal rules and targets, such as a debt-to-GDP target. In doing so, Congress should weigh the key considerations discussed in this report to help ensure proper design, implementation, and enforcement of those rules and targets.

Contact: Jeff Arkin at 202-512-6806 or arkinj@gao.gov

Bankruptcy: Enhanced Authority Could Strengthen Oversight of Executive Bonuses Awarded before a Bankruptcy Filing. [GAO-21-104617](#)

Year matter recommended: 2021

Congress should consider amending the U.S. Bankruptcy Code to clearly subject bonuses debtors pay executives shortly before a bankruptcy filing to bankruptcy court oversight and to specify factors courts should consider to approve such bonuses.

Contact: Michael Clements at 202-512-8678 or clementsm@gao.gov

Covid-19: Federal Telework Increased during the Pandemic, but More Reliable Data Are Needed to Support Oversight. [GAO-22-104282](#)

Year matter recommended: 2022

Congress should consider requiring the Office of Personnel Management (OPM) to develop an implementation plan to improve the reliability of information in its federal payroll data system, Enterprise Human Resources Integration, including telework information. In doing so, Congress should consider providing OPM a deadline for completing the plan.

Contact: Dawn Locke at 202-512-6806 or locked@gao.gov

Covid-19: Current and Future Federal Preparedness Requires Fixes to Improve Health Data and Address Improper Payments. [GAO-22-105397](#)

Year matter recommended: 2022

Congress should consider providing the Department of Health and Human Services the authority to require states to report the data necessary for the Secretary to estimate and report on improper payments for the Temporary Assistance for Needy Families program in accordance with 31 U.S.C. § 3352. See the Payment Integrity: COVID-19 Spending enclosure.

Contact: Jessica Farb at 202-512-7114 or farbj@gao.gov

Consumer Protection: Congress Should Consider Enhancing Protections around Scores Used to Rank Consumers. [GAO-22-104527](#)

Year matter recommended: 2022

Congress should consider determining and implementing appropriate consumer protections for consumer scores beyond those currently afforded under existing federal laws. Among the issues that should be considered are the rights of consumers to view and correct data used in the creation of scores and to be informed of scores' uses and potential effects.

Contact: Alicia Puente Cackley at 202-512-8678 or cackleya@gao.gov

Transforming Aviation: Congress Should Clarify Certain Tax Exemptions for Advanced Air Mobility. [GAO-23-105188](#)

Year matter recommended: 2022

Congress should consider legislation to clarify how advanced air mobility aircraft should be defined for the purpose of exemptions related to taxes that fund the Airport and Airway Trust Fund (AATF). This might include clarifying whether AATF excise tax exemptions should be determined in accordance with the take-off versus in-flight lift mechanism, creating new aircraft category types, further defining jet aircraft as it relates to newer technologies, or other approaches.

Contact: Heather Krause at 202-512-2834 or krauseh@gao.gov



Source: Brand X Pictures. | GAO-23-106837

Science and the Environment

10 open matters

Environmental Health: High-level Strategy and Leadership Needed to Continue Progress toward Protecting Children from Environmental Threats, [GAO-10-205](#)

Year matter recommended: 2010

Because the Environmental Protection Agency (EPA) alone cannot address the complexities of the nation's challenges in addressing environmental health risks for children, Congress should consider re-establishing a government-wide task force on children's environmental health risks, similar to the one previously established by Executive Order 13045 and co-chaired by the Administrator of EPA and the Secretary of Health and Human Services. Congress should consider charging it with identifying the principal environmental health threats to children and developing national strategies for addressing them. Congress may also wish to consider establishing in law the Executive Order's requirement for periodic reports about federal research findings and research needs regarding children's environmental health.

Contact: J. Alfredo Gómez at 202-512-3841 or gomezj@gao.gov

Coal Mine Reclamation: Federal and State Agencies Face Challenges in Managing Billions in Financial Assurances, [GAO-18-305](#)

Year matter recommended: 2018

Congress should consider amending the Surface Mining Control and Reclamation Act to eliminate the use of self-bonding as a type of financial assurance for coal mine reclamation.

Contact: Cardell Johnson at 202-512-3841 or johnsoncd1@gao.gov

Climate Resilience: A Strategic Investment Approach for High-Priority Projects Could Help Target Federal Resources, [GAO-20-127](#)

Year matter recommended: 2019

Congress should consider establishing a federal organizational arrangement to periodically identify and prioritize climate resilience projects for federal investment. Such an arrangement could be designed for success by considering the six key steps for prioritizing climate resilience investments and the opportunities to increase the climate resilience impact of federal funding options identified in our report.

Contact: J. Alfredo Gómez at 202-512-3841 or gomezj@gao.gov

Water Infrastructure: Technical Assistance and Climate Resilience Planning Could Help Utilities Prepare for Potential Climate Change Impacts, [GAO-20-24](#)

Year matter recommended: 2020

Congress should consider requiring that climate resilience be incorporated in the planning of all drinking water and wastewater projects that receive federal financial assistance from programs that the Environmental Protection Agency, the Federal Emergency Management Agency, the Department of Housing and Urban Development, and the United States Department of Agriculture administer.

Contact: J. Alfredo Gómez at 202-512-3841 or gomezj@gao.gov

Climate Change: A Climate Migration Pilot Program Could Enhance the Nation's Resilience and Reduce Federal Fiscal Exposure, [GAO-20-488](#)

Year matter recommended: 2020

Congress should consider establishing a pilot program with leadership from a defined federal organizational arrangement to identify and provide assistance to climate migration projects for communities that express affirmative interest in relocation as a resilience strategy. Such a pilot program could be designed for success by considering the key factors we identified in this report.

Contact: J. Alfredo Gómez at 202-512-3841 or gomezj@gao.gov

Recycling: Building on Existing Federal Efforts Could Help Address Cross-Cutting Challenges, [GAO-21-87](#)

Year matter recommended: 2020

Congress should consider clarifying whether the Secretary of Commerce's responsibility under the Resource Conservation and Recovery Act to stimulate the development of markets for recyclables specifically includes domestic markets or assign that responsibility to another agency.

Contact: J. Alfredo Gómez at 202-512-3841 or gomezj@gao.gov

Federal Research Grants: OMB Should Take Steps to Establish the Research Policy Board, [GAO-21-232R](#)

Year matter recommended: 2021

Congress should consider extending the period of authorization for the Research Policy Board, giving the Office of Management and Budget additional time to establish the Research Policy Board and complete its statutory mission under the 21st Century Cures Act.

Contact: John Neumann at 202-512-6888 or neumannj@gao.gov

Alaska Native Issues: Federal Agencies Could Enhance Support for Native Village Efforts to Address Environmental Threats, [GAO-22-104241](#)

Year matter recommended: 2022

Congress should consider establishing an interagency and intergovernmental coordinating entity and requiring the relevant agencies to participate and engage in sustained coordination to strategically target federal investments to Alaska Native villages facing significant environmental threats. Congress should also consider directing the coordinating entity and its participating agencies to identify opportunities to streamline program delivery across federal agencies; assess the statutory program characteristics we identified that pose obstacles to Alaska Native villages' obtaining assistance, and identify any others; and submit a report to Congress with any recommendations for statutory changes to streamline program delivery and to address such obstacles.

Contact: Anna Maria Ortiz at 202-512-3841 or ortiza@gao.gov

Air Travel And Communicable Diseases: Federal Leadership Needed to Advance Research, [GAO-22-104579](#)

Year matter recommended: 2022

Congress should consider directing the Federal Aviation Administration to develop and implement a strategy to identify and advance needed research on communicable diseases in air travel, in coordination with appropriate federal agencies, such as the Department of Homeland Security and Health and Human Services, and external partners. In alignment with leading practices for interagency collaboration, this strategy should, at a minimum, clearly identify the roles and responsibilities for participating agencies, determine the resources needed, and document any relevant agreements.

Contact: Heather Krause at 202-512-2834 or krauseh@gao.gov

Persistent Chemicals: Actions Needed to Improve DOD's Ability to Prevent the Procurement of Items Containing PFAS, [GAO-23-105982](#)

Year matter recommended: 2023

Congress should consider clarifying its direction to the Department of Defense regarding current and future prohibitions on the procurement of items containing per- and polyfluoroalkyl substances (PFAS), specifically by aligning the item categories specified in the prohibitions with the Environmental Protection Agency's list of recommended third-party standards and ecolabels specific to PFAS and addressing the presence of PFAS below levels in existing PFAS criteria.

Contact: Elizabeth Field at 202-512-2775 or fielde1@gao.gov



Tax Policy: Tax-Exempt Status of Certain Bonds Merits Reconsideration, and Apparent Noncompliance with Issuance Cost Limitations Should Be Addressed, [GAO-08-364](#)

Year matter recommended: 2008

As Congress considers whether tax-exempt governmental bonds should be used for professional sports stadiums that are generally privately used, it should also consider whether other facilities, including hotels and golf courses, that are privately used should continue to be financed with tax-exempt governmental bonds.

Contact: James (Jay) R. McTigue, Jr at 202-512-6806 or mctiguej@gao.gov

Tax Expenditures: Available Data Are Insufficient to Determine the Use and Impact of Indian Reservation Depreciation, [GAO-08-731](#)

Year matter recommended: 2008

Given the lack of information on users of the Indian reservation depreciation (IRD) provision and where property claimed under IRD is placed in service, Congress should consider requiring the Internal Revenue Service (IRS) to collect information identifying which taxpayers use IRD and the reservation and/or address where they have placed the property into service. In deliberating additional requirements, Congress should weigh the need for more IRD information with the associated costs of collecting and analyzing the information as well as the effects on IRS's other priorities.

Contact: James (Jay) R. McTigue, Jr at 202-512-6806 or mctiguej@gao.gov

Tax Gap: Actions That Could Improve Rental Real Estate Reporting Compliance, [GAO-08-956](#)

Year matter recommended: 2008

To provide clarity for which taxpayers with rental real estate activity must report expense payments on information returns and to provide greater information reporting, Congress should consider amending the Internal Revenue Code to make all taxpayers with rental real estate activity subject to the same information reporting requirements as other taxpayers operating a trade or business.

Contact: James (Jay) R. McTigue, Jr at 202-512-6806 or mctiguej@gao.gov

Tax Administration: IRS's 2008 Filing Season Generally Successful Despite Challenges, although IRS Could Expand Enforcement during Returns Processing, [GAO-09-146](#)

Year matter recommended: 2008

Given the potential for improving compliance now and in the future, Congress should consider providing the Internal Revenue Service with the authority to use math error checks to identify and correct returns with ineligible (1) individual retirement account (IRA) "catch-up" contributions, and (2) contributions to traditional IRAs from taxpayers over age 70-1/2.

Contact: Jessica Lucas-Judy at 202-512-6806 or lucasjudj@gao.gov

Tax Gap: IRS Could Do More to Promote Compliance by Third Parties with Miscellaneous Income Reporting Requirements, [GAO-09-238](#)

Year matter recommended: 2009

To simplify the burden that the corporate exemption places on payers to distinguish payees' business status and also provide greater information reporting, Congress should consider requiring payers to report payments to corporations on the form 1099 MISC, as we previously suggested and as proposed in the Bush Administration's budget.

Contact: James (Jay) R. McTigue, Jr at 202-512-6806 or mctiguej@gao.gov

Tax Policy: The Research Tax Credit's Design and Administration Can Be Improved, [GAO-10-136](#)

Year matter recommended: 2009

In order to reduce economic inefficiencies and excessive revenue costs resulting from inaccuracies in the base of the research tax credit, Congress should consider eliminating the regular credit option for computing the research credit.

Contact: James (Jay) R. McTigue, Jr at 202-512-6806 or mctiguej@gao.gov

Tax Policy: The Research Tax Credit's Design and Administration Can Be Improved, [GAO-10-136](#)

Year matter recommended: 2009

In order to reduce economic inefficiencies and excessive revenue costs resulting from inaccuracies in the base of the research tax credit, Congress should consider adding a minimum base to the Alternative Simplified Credit that equals 50 percent of the taxpayer's current-year qualified research expenses.

Contact: James (Jay) R. McTigue, Jr at 202-512-6806 or mctiguej@gao.gov

Tax Policy: The Research Tax Credit's Design and Administration Can Be Improved, [GAO-10-136](#)

Year matter recommended: 2009

If Congress wishes to continue offering the regular research credit to taxpayers, it should consider reducing inaccuracies in the credit's base and to reduce taxpayers' uncertainty and compliance costs and the Internal Revenue Service's administrative costs by updating the historical base period that regular credit claimants use to compute their fixed base percentages.

Contact: James (Jay) R. McTigue, Jr at 202-512-6806 or mctiguej@gao.gov

Tax Policy: The Research Tax Credit's Design and Administration Can Be Improved, [GAO-10-136](#)

Year matter recommended: 2009

If Congress wishes to continue offering the regular research credit to taxpayers, it should consider reducing inaccuracies in the credit's base and to reduce taxpayers' uncertainty and compliance costs and the Internal Revenue Service's administrative costs by eliminating base period recordkeeping requirements for taxpayers that elect to use a fixed base percentage of 16 percent in their computation of the credit.

Contact: James (Jay) R. McTigue, Jr at 202-512-6806 or mctiguej@gao.gov

Tax Policy: The Research Tax Credit's Design and Administration Can Be Improved, [GAO-10-136](#)

Year matter recommended: 2009

If Congress wishes to continue offering the regular research credit to taxpayers, it should consider reducing inaccuracies in the credit's base and to reduce taxpayers' uncertainty and compliance costs and the Internal Revenue Service's administrative costs by clarifying for the Department of the Treasury its intent regarding the definition of gross receipts for purposes of computing the research credit for controlled groups of corporations. In particular it may want to consider clarifying that the regulations generally excluding transfers between members of controlled groups apply to both gross receipts and Qualified Research Expenses and specifically clarifying how it intended sales by domestic members to foreign members to be treated. Such clarification would help to resolve open controversies relating to past claims, even if the regular credit were discontinued for future years.

Contact: James (Jay) R. McTigue, Jr at 202-512-6806 or mctiguej@gao.gov

Tax Gap: Actions Needed to Address Noncompliance with S Corporation Tax Rules, [GAO-10-195](#)

Year matter recommended: 2009

To improve compliance with shareholder basis rules, Congress should consider requiring S corporations to calculate and report shareholder's stock and debt basis as completely as possible. S corporations would report the calculation on the Schedule K-1 and send it to shareholders as well as the Internal Revenue Service. If Congress judges that stock purchase price information that is currently only available to shareholders should not be transmitted to the S corporation due to privacy concerns, an alternative is to require that S corporations report less complete basis calculations using information already available to the S corporation.

Contact: James (Jay) R. McTigue, Jr at 202-512-6806 or mctiguej@gao.gov

New Markets Tax Credit: The Credit Helps Fund a Variety of Projects in Low-Income Communities, but Could Be Simplified. [GAO-10-334](#)

Year matter recommended: 2010

Should the program be extended beyond 2009, to ensure that the maximum amount of capital ends up in low-income community businesses, Congress should consider offering grants to Community Development Entities (CDE) that would provide the funds to low-income community businesses. If it does so, Congress should consider requiring the Department of the Treasury to gather appropriate data to assess whether and to what extent the grant program increases the amount of federal subsidy provided to low-income community businesses compared to the New Markets Tax Credits; whether the grant program otherwise affects the success of efforts to assist low-income communities; and how costs for administering the program incurred by the Community Development Financial Institutions Fund, CDEs, and investors would change. One option may be for Congress to set aside a portion of funds to be used as grants and a portion to be used as tax credit allocation authority under the current structure of the program in a future allocation round to facilitate comparison of the two program structures.

Contact: James (Jay) R. McTigue, Jr at 202-512-6806 or mctiguej@gao.gov

Recovery Act: IRS Quickly Implemented Tax Provisions, but Reporting and Enforcement Improvements Are Needed. [GAO-10-349](#)

Year matter recommended: 2010

The Congress should consider broadening the Internal Revenue Service's ability to use math error authority, with appropriate safeguards against misuse of that authority.

Contact: James (Jay) R. McTigue, Jr at 202-512-6806 or mctiguej@gao.gov

Tax Compliance: IRS May Be Able to Improve Compliance for Nonresident Aliens and Updating Requirements Could Reduce Their Compliance Burden. [GAO-10-429](#)

Year matter recommended: 2010

Given the increasing extent of business travel to the U.S. and the eroding effect of inflation, Congress should consider raising the amount of U.S. income paid by a foreign employer that is exempt from tax for nonresidents who meet the other conditions of the exemption.

Contact: James (Jay) R. McTigue, Jr at 202-512-6806 or mctiguej@gao.gov

Tax Compliance: IRS May Be Able to Improve Compliance for Nonresident Aliens and Updating Requirements Could Reduce Their Compliance Burden. [GAO-10-429](#)

Year matter recommended: 2010

Given the difficulty of enforcing the requirement for aliens to obtain certificates of compliance--sailing permits--before departing the country and the existence of withholding requirements and tax treaties, Congress should consider eliminating the sailing permit requirement.

Contact: James (Jay) R. McTigue, Jr at 202-512-6806 or mctiguej@gao.gov

2011 Tax Filing: IRS Dealt with Challenges to Date but Needs Additional Authority to Verify Compliance,
[GAO-11-481](#)

Year matter recommended: 2011

To ensure that the Internal Revenue Service (IRS) can adequately enforce certain tax provisions, Congress should consider providing IRS with math error authority to use tax return information from previous years to ensure that taxpayers do not improperly claim credits or deductions in excess of lifetime limits where applicable.

Contact: Jessica Lucas-Judy at 202-512-6806 or lucasjudyj@gao.gov

Abusive Tax Avoidance Transactions: IRS Needs Better Data to Inform Decisions about Transactions,
[GAO-11-493](#)

Year matter recommended: 2011

Congress should consider instituting a penalty on non-material advisor promoters for failing to provide investor lists to the Internal Revenue Service within a specified time period when requested, comparable to the 20-business-day requirement for material advisors.

Contact: James (Jay) R. McTigue, Jr at 202-512-6806 or mctiguej@gao.gov

E-Filing Tax Returns: Penalty Authority and Digitizing More Paper Return Data Could Increase Benefits,
[GAO-12-33](#)

Year matter recommended: 2011

Congress should consider amending the Internal Revenue Code to authorize the Internal Revenue Service to assess penalties on preparers for failure to comply with section 6011(e)(3).

Contact: James (Jay) R. McTigue, Jr at 202-512-6806 or mctiguej@gao.gov

Tobacco Taxes: Large Disparities in Rates for Smoking Products Trigger Significant Market Shifts to Avoid Higher Taxes,
[GAO-12-475](#)

Year matter recommended: 2012

Disparities in tax rates on smoking tobacco products have negative revenue implications because they create incentives for manufacturers and consumers to substitute higher-taxed products with lower-taxed products. In light of that fact, as Congress continues its oversight of Children's Health Insurance Program Reauthorization Act and Tobacco Control Act implementation, it should consider modifying tobacco tax rates to eliminate significant tax differentials between similar products. Specifically, Congress should consider equalizing tax rates on roll-your-own and pipe tobacco and, in consultation with the Department of the Treasury, also consider options for reducing tax avoidance due to tax differentials between small and large cigars.

Contact: Kimberly Gianopoulos at 202-512-8612 or gianopoulosk@gao.gov

Appraised Values On Tax Returns: Burdens on Taxpayers Could Be Reduced and Selected Practices Improved, [GAO-12-608](#)

Year matter recommended: 2012

To reduce the compliance burden on taxpayers making noncash contributions, Congress should consider raising the threshold at which taxpayers are required to have qualified appraisals for a particular contribution. Raising the threshold and giving the Internal Revenue Service the authority to adjust this value for inflation in the future would maintain the consistent treatment of taxpayers over time.

Contact: James (Jay) R. McTigue, Jr at 202-512-6806 or mctiguej@gao.gov

Paid Tax Return Preparers: In a Limited Study, Preparers Made Significant Errors, [GAO-14-467T](#)

Year matter recommended: 2014

If Congress agrees that significant paid preparer errors exist, it should consider legislation granting the Internal Revenue Service the authority to regulate paid tax preparers.

Contact: James (Jay) R. McTigue, Jr at 202-512-6806 or mctiguej@gao.gov

Individual Retirement Accounts: IRS Could Bolster Enforcement on Multimillion Dollar Accounts, but More Direction from Congress Is Needed, [GAO-15-16](#)

Year matter recommended: 2014

To promote retirement savings without creating permanent tax-favored accounts for a small segment of the population, Congress should consider revisiting the use of individual retirement accounts (IRA) to accumulate large balances and consider ways to improve the equity of the existing tax expenditure on IRAs. Options could include limits on (1) the types of assets permitted in IRAs, (2) the minimum valuation for an asset purchased by an IRA, or (3) the amount of assets that can be accumulated in IRAs and employer sponsored plans that get preferential tax treatment.

Contact: James (Jay) R. McTigue, Jr at 202-512-6806 or mctiguej@gao.gov

Low-Income Housing Tax Credit: Joint IRS-HUD Administration Could Help Address Weaknesses in Oversight, [GAO-15-330](#)

Year matter recommended: 2015

To better align program goals with agency missions and improve program administration and oversight, Congress should consider designating the Department of Housing and Urban Development (HUD) as a joint administrator of the program responsible for oversight. As part of the deliberation, Congress also should direct HUD to estimate the costs to monitor and perform the additional oversight responsibilities, including a discussion of funding options.

Contact: Dan Garcia-Diaz at 202-512-8678 or garciadiazd@gao.gov

Tax Fraud And Noncompliance: IRS Could Further Leverage the Return Review Program to Strengthen Tax Enforcement, [GAO-18-544](#)

Year matter recommended: 2018

Congress should consider legislation to require that returns prepared electronically but filed on paper include a scannable code printed on the return.

Contact: James (Jay) R. McTigue, Jr at 202-512-6806 or mctiguej@gao.gov

Foreign Asset Reporting: Actions Needed to Enhance Compliance Efforts, Eliminate Overlapping Requirements, and Mitigate Burdens on U.S. Persons Abroad, [GAO-19-180](#)

Year matter recommended: 2019

Congress should consider amending the Internal Revenue Code, Bank Secrecy Act of 1970, and other statutes, as needed, to address overlap in foreign financial asset reporting requirements for the purposes of tax compliance and detection, and prevention of financial crimes, such as by aligning the types of assets to be reported and asset reporting thresholds, and ensuring appropriate access to the reported information.

Contact: James (Jay) R. McTigue, Jr at 202-512-6806 or mctiguej@gao.gov

Taxpayer Information: IRS Needs to Improve Oversight of Third-Party Cybersecurity Practices, [GAO-19-340](#)

Year matter recommended: 2019

Congress should consider providing the Internal Revenue Service with explicit authority to establish security requirements for the information systems of paid preparers and Authorized e-file Providers.

Contact: Jessica Lucas-Judy at 202-512-6806 or lucasjudyj@gao.gov

Tax Administration: Opportunities Exist to Improve Oversight of Hospitals' Tax-Exempt Status, [GAO-20-679](#)

Year matter recommended: 2020

Congress should consider specifying in the Internal Revenue Code what services and activities it considers sufficient community benefit.

Contact: Jessica Lucas-Judy at 202-512-6806 or lucasjudyj@gao.gov

Opportunity Zones: Improved Oversight Needed to Evaluate Tax Expenditure Performance, [GAO-21-30](#)

Year matter recommended: 2020

Congress should consider providing the Department of the Treasury with the authority and responsibility to collect data and report on the performance of the Opportunity Zones tax expenditure, in collaboration with other agencies.

Contact: Jessica Lucas-Judy at 202-512-6806 or lucasjudyj@gao.gov

Opportunity Zones: Improved Oversight Needed to Evaluate Tax Expenditure Performance, [GAO-21-30](#)

Year matter recommended: 2020

Congress should consider identifying questions about the performance of the Opportunity Zones tax expenditure that it wants the Department of the Treasury, in collaboration with other agencies, to address in order to help guide data collection and reporting of performance, including outcomes.

Contact: Jessica Lucas-Judy at 202-512-6806 or lucasjudyj@gao.gov

Tax Equity: Lack of Data Limits Ability to Analyze Effects of Tax Policies on Households by Demographic Characteristics, [GAO-22-104553](#)

Year matter recommended: 2022

Congress should consider revising relevant laws, such as those in Titles 13 and 26, as appropriate, to facilitate interagency data sharing that would allow for more accurate, consistent, and systematic analyses of any effects of existing and proposed tax policies in relation to taxpayers' demographics in a secure manner that protects the confidentiality of those data.

Contact: Jessica Lucas-Judy at 202-512-6806 or lucasjudyj@gao.gov

Remote Sales Tax: Federal Legislation Could Resolve Some Uncertainties and Improve Overall System, [GAO-23-105359](#)

Year matter recommended: 2022

Congress should consider working with states to establish nationwide parameters for state taxation of remote sales. Such parameters should balance state interests with the need to address the multistate complexities discussed in this report. The parameters should improve the overall system's alignment with the criteria for a good tax system and help address existing uncertainties regarding what remote sales taxation is legally permissible by states and localities.

Contact: James (Jay) R. McTigue, Jr at 202-512-6806 or mctiguej@gao.gov

Paid Tax Return Preparers: IRS Efforts to Oversee Refundable Credits Help Protect Taxpayers but Additional Actions and Authority Are Needed, [GAO-23-105217](#)

Year matter recommended: 2022

Congress should grant the Internal Revenue Service the explicit authority to establish professional requirements for paid tax preparers.

Contact: James (Jay) R. McTigue, Jr at 202-512-6806 or mctiguej@gao.gov



Training, Employment, and Education

Nine open matters

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Servicemember Reemployment: Agencies Are Generally Timely in Processing Redress Complaints, but Improvements Needed in Maintaining Data and Reporting, [GAO-11-55](#)

Year matter recommended: 2010

To help ensure that Congress is fully apprised of efforts to resolve a case, Congress should consider amending the Uniformed Services Employment and Reemployment Rights Act of 1994 to require the Department of Justice and the Office of Special Counsel to report on additional time taken to resolve a matter after they decline representation.

Contact: Yvonne Jones at 202-512-6806 or jonesy@gao.gov

Servicemember Reemployment: Agencies Are Generally Timely in Processing Redress Complaints, but Improvements Needed in Maintaining Data and Reporting, [GAO-11-55](#)

Year matter recommended: 2010

To help ensure that servicemembers who file complaints are adequately being informed of their Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA) complaint process rights in accordance with the Veterans' Benefits Improvement Act of 2008, Congress should consider amending USERRA to require the Department of Labor to report on the extent to which it is notifying complainants of their USERRA complaint process rights within 5 days of filing a complaint.

Contact: Yvonne Jones at 202-512-6806 or jonesy@gao.gov

Servicemember Reemployment: Agencies Are Generally Timely in Processing Redress Complaints, but Improvements Needed in Maintaining Data and Reporting, [GAO-11-55](#)

Year matter recommended: 2010

To help ensure that the Department of Justice (DOJ) handles state cases as expediently as private employer cases, Congress should consider amending the Uniformed Services Employment and Reemployment Rights Act of 1994 to specifically require DOJ to adhere to the same 60-day deadline for state employer matters that they must adhere to for matters against private employers.

Contact: Yvonne Jones at 202-512-6806 or jonesy@gao.gov

Servicemember Reemployment: Agencies Are Generally Timely in Processing Redress Complaints, but Improvements Needed in Maintaining Data and Reporting, [GAO-11-55](#)

Year matter recommended: 2010

To help ensure that servicemembers in state employer cases are kept apprised of the status of the Department of Justice (DOJ)'s decision making without potentially compromising DOJ's ability to successfully bring suit against state employers, Congress should consider amending the Uniformed Services Employment and Reemployment Rights Act of 1994 to require DOJ to notify these servicemembers of the status of DOJ's efforts.

Contact: Yvonne Jones at 202-512-6806 or jonesy@gao.gov

Special Education: More Flexible Spending Requirement Could Mitigate Unintended Consequences While Protecting Services, [GAO-16-2](#)

Year matter recommended: 2015

To help districts address key challenges in meeting maintenance of effort (MOE) spending requirements and mitigate unintended consequences that may affect services for students with disabilities, while preserving the safeguard for funding for students with disabilities, Congress should consider options for a more flexible MOE requirement. This could include adopting a less stringent MOE requirement to align with the MOE requirements in other education programs or adding to or modifying exceptions. For example, current exceptions could be changed to allow one-time increases in spending without changing a district's MOE baseline in order to encourage pilot innovations or to allow certain spending decreases (e.g., state caps on teacher benefits), as long as a district can demonstrate the decrease does not negatively affect services.

Contact: Jacqueline M. Nowicki at 202-512-7215 or nowickij@gao.gov

Private School Choice: Federal Actions Needed to Ensure Parents Are Notified About Changes in Rights for Students with Disabilities, [GAO-18-94](#)

Year matter recommended: 2017

Congress should consider requiring that states notify parents/guardians of changes in students' federal special education rights when a student with a disability is moved from public to private school by their parent.

Contact: Jacqueline M. Nowicki at 202-512-7215 or nowickij@gao.gov

Federal Student Loans: Actions Needed to Improve Oversight of Schools' Default Rates, [GAO-18-163](#)

Year matter recommended: 2018

Congress should consider strengthening schools' accountability for student loan defaults, for example, by (1) revising the cohort default rate (CDR) calculation to account for the effect of borrowers spending long periods of time in forbearance during the 3-year CDR period, (2) specifying additional accountability measures to complement the CDR, for example, a repayment rate, or (3) replacing the CDR with a different accountability measure.

Contact: Melissa Emrey-Arras at 617-788-0534 or emreyarrasm@gao.gov

Federal Student Loans: Actions Needed to Improve Oversight of Schools' Default Rates, [GAO-18-163](#)

Year matter recommended: 2018

Congress should consider requiring that schools and default management consultants that choose to contact borrowers about their federal student loan repayment and postponement options after they leave school present them with accurate and complete information.

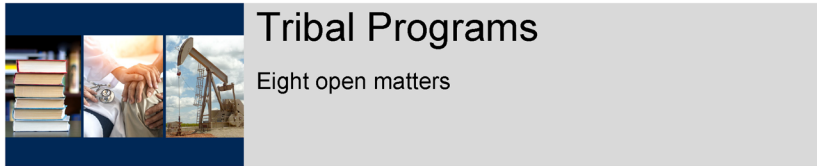
Contact: Melissa Emrey-Arras at 617-788-0534 or emreyarrasm@gao.gov

Financial Aid Offers: Action Needed to Improve Information on College Costs and Student Aid, [GAO-23-104708](#)

Year matter recommended: 2022

Congress should consider legislation requiring colleges to provide all students offered federal student aid with financial aid offers containing clear and standard information that follow best practices. This could include requiring colleges to provide the College Financing Plan to all such students.

Contact: Melissa Emrey-Arras at 617-788-0534 or emreyarrasm@gao.gov



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Indian Health Service: Action Needed to Ensure Equitable Allocation of Resources for the Contract Health Service Program, [GAO-12-446](#)

Year matter recommended: 2012

In order to ensure an equitable allocation of the contract health services (CHS) program funds, the Congress should consider requiring Indian Health Service to develop and use a new method to allocate all CHS program funds to account for variations across areas that would replace the existing base funding, annual adjustment, and program increase methodologies, notwithstanding any restrictions currently in federal law.

Contact: Jessica Farb at 202-512-7114 or farbj@gao.gov

Uranium Contamination: Overall Scope, Time Frame, and Cost Information Is Needed for Contamination Cleanup on the Navajo Reservation, [GAO-14-323](#)

Year matter recommended: 2014

To develop an estimate of the scope of work remaining to address uranium contamination on or near the Navajo reservation, Congress should consider requiring that the Environmental Protection Agency take the lead and work with the other federal agencies to develop an overall estimate of the remaining scope of the work, time frames, and costs.

Contact: J. Alfredo Gómez at 202-512-3841 or gomezj@gao.gov

Office Of Navajo And Hopi Indian Relocation: Executive Branch and Legislative Action Needed for Closure and Transfer of Activities, [GAO-18-266](#)

Year matter recommended: 2018

Congress should consider providing necessary authority for other agencies to continue remaining activities when the Office of Navajo and Hopi Indian Relocation closes.

Contact: William B. Shear at 202-512-8678 or shearw@gao.gov

Office Of Navajo And Hopi Indian Relocation: Executive Branch and Legislative Action Needed for Closure and Transfer of Activities, [GAO-18-266](#)

Year matter recommended: 2018

Congress should consider determining (1) whether the requirement for the land acquired pursuant to the Navajo-Hopi Settlement Act of 1974 as amended to be used solely for the benefit of relocatees should continue and (2) how grazing on the New Lands should be regulated.

Contact: William B. Shear at 202-512-8678 or shearw@gao.gov

Office Of Navajo And Hopi Indian Relocation: Executive Branch and Legislative Action Needed for Closure and Transfer of Activities, [GAO-18-266](#)

Year matter recommended: 2018

Congress should consider addressing the mandatory trust acquisition provision for the Navajo Nation in the Navajo-Hopi Settlement Act of 1974 as amended.

Contact: William B. Shear at 202-512-8678 or shearw@gao.gov

Office Of Navajo And Hopi Indian Relocation: Executive Branch and Legislative Action Needed for Closure and Transfer of Activities, [GAO-18-266](#)

Year matter recommended: 2018

Congress should consider whether the requirement for the Navajo Nation to repay the U.S. Department of the Treasury for appropriations made to the Navajo Rehabilitation Trust Fund should continue.

Contact: William B. Shear at 202-512-8678 or shearw@gao.gov

Tribal Consultation: Additional Federal Actions Needed for Infrastructure Projects, [GAO-19-22](#)

Year matter recommended: 2019

Congress should consider taking legislative action to resolve the long-standing issues between the Corps and the Advisory Council on Historic Preservation over the Corps Regulatory Program's procedures for implementing section 106 of the National Historic Preservation Act.

Contact: Anna Maria Ortiz at 202-512-3841 or ortiza@gao.gov

Tribal Programs: Actions Needed to Improve Interior's Management of Trust Services, [GAO-23-105356](#)

Year matter recommended: 2023

Congress should consider amending section 302(c) of the American Indian Trust Fund Management Reform Act of 1994 to provide that the Department of the Interior's report on the Office of the Special Trustee for American Indians' (OST) reforms does not trigger the statutory termination process for OST.

Contact: Anna Maria Ortiz at 202-512-3841 or ortiza@gao.gov



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GAO-23-106837

U.S. Postal Service

Four open matters

U.S. Postal Service: Actions Needed to Make Delivery Performance Information More Complete, Useful, and Transparent, [GAO-15-756](#)

Year matter recommended: 2015

To assist in determining whether to require the U.S. Postal Service (USPS) and the Postal Regulatory Commission to report on delivery performance for rural and non-rural areas, Congress should direct USPS to provide cost estimates related to providing this information.

Contact: David Marroni at 202-512-2834 or marronid@gao.gov

U.S. Postal Service: Congressional Action Is Essential to Enable a Sustainable Business Model, [GAO-20-385](#)

Year matter recommended: 2020

Congress should consider reassessing and determining the level of universal postal service the nation requires.

Contact: David Marroni at 202-512-2834 or marronid@gao.gov

U.S. Postal Service: Congressional Action Is Essential to Enable a Sustainable Business Model, [GAO-20-385](#)

Year matter recommended: 2020

Congress should consider determining the extent to which U.S. Postal Service (USPS) should be financially self-sustaining and what changes to law would be appropriate to enable USPS to meet this goal.

Contact: David Marroni at 202-512-2834 or marronid@gao.gov

U.S. Postal Service: Congressional Action Is Essential to Enable a Sustainable Business Model, [GAO-20-385](#)

Year matter recommended: 2020

Congress should consider determining the most appropriate institutional structure for the U.S. Postal Service.

Contact: David Marroni at 202-512-2834 or marronid@gao.gov

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