

# Recommendations for Congress: Action Can Cut Costs, Reduce Waste, and Improve Services

GAO-26-108896  
Q&A Report to Congressional Addressees  
May 12, 2026

[Accessible Version](#)

## Why This Matters

Matters for congressional consideration are recommendations that we make to Congress to address findings from our work. 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.

Action to address open matters can produce tens of billions of dollars in future financial savings or improve the efficiency and effectiveness of federal agencies and programs and help position the nation to address ongoing and future challenges. Congress can address these matters by passing legislation. Congress can also highlight these matters by holding hearings and using its budget, appropriations, and oversight processes.

This report provides information about open matters for congressional consideration, along with a consolidated listing of these matters by topic area in enclosure 1. The James M. Inhofe National Defense Authorization Act for Fiscal Year 2023 includes a provision for us to report this information annually to congressional leadership and the oversight committees of the House and Senate (Pub. L. No. 117-263, § 7211, 136 Stat. 2395, 3668 (2022)).

We are committed to serving Congress in addressing the nation's challenges. We remain available to provide assistance and information on the matters we have raised for congressional consideration.

## Key Takeaways

- Since 2000, we have recommended that Congress consider over 1,150 matters. Of these, nearly 80 percent have closed.
- As of April 9, 2026, 277 matters remained open.
- We identified 53 open matters that could result in financial benefits to the federal government if implemented. These open matters could achieve tens of billions of dollars in financial benefits, including one matter that could achieve almost \$157 billion in savings over 10 years. Other benefits could be achieved in a wide array of areas, including energy, defense, and health.

## What action has Congress taken on our recommendations?

Since our [May 2025 open matters report](#), Congress took action to fully address 11 of our matters.<sup>1</sup> For example, in January 2008, we recommended that Congress consider requiring increased attention to fiscal responsibility in the approval of section 1115 Medicaid demonstrations by requiring the Secretary of the Department of Health and Human Services to improve the demonstration review process ([GAO-08-87](#)). Legislation enacted on July 4, 2025, directs the Centers for Medicare & Medicaid Services' Chief Actuary to certify budget

neutrality for Medicaid demonstration projects before they are approved.<sup>2</sup> This action could reduce federal spending by more than \$3 billion over 10 years, according to the Congressional Budget Office.

We previously identified financial benefits totaling \$66 billion from fiscal year 2001 to March 2024 resulting from addressing matters where Congress was a contributing entity ([GAO-24-107146](#)).

Congress is considering ways to address many of the remaining open matters. As of February 2026, bills introduced in the 118<sup>th</sup> and 119<sup>th</sup> Congresses would have, if enacted, fully or partially addressed 103 of the 277 open matters (about 37 percent).<sup>3</sup> Of these, legislation was introduced related to 21 matters that, if enacted, could cumulatively result in financial benefits to the government of tens of billions of dollars. For example, legislation to equalize payments for medical office visits by place of service could result in savings to the Medicare program of \$156.9 billion over 10 years, according to estimates by the Congressional Budget Office ([GAO-16-189](#)).

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### What potential benefits could result from congressional action on our open recommendations?

We identified measurable financial benefits or other benefits that could be realized by implementing our open recommendations to Congress.

**Financial benefits.** We identified 53 open matters that could result in financial benefits to the federal government if implemented.<sup>4</sup> Of those, our estimates indicate:

- 13 could achieve \$1 billion of benefits or more each;
- seven could achieve \$100 million or more each;
- six could achieve \$10 million or more each;
- six could achieve less than \$10 million each; and
- 21 could have financial benefits, but estimates are not currently available because of a lack of data or uncertainties around their implementation.

For example, we recommended in July 2021 that Congress consider directing the Secretary of the Department of Health and Human Services to implement additional reductions in payments to skilled nursing facilities that generate Medicare spending on potentially preventable critical incidents—hospital readmissions and emergency room visits that occur within 30 days of skilled nursing facility admissions ([GAO-21-408](#)). Such changes to payments could incentivize higher quality care and improved patient safety at skilled nursing facilities. We estimated that even a small reduction of critical incidents at such facilities could also result in savings of hundreds of millions of dollars a year.

**Other benefits.** In addition to financial benefits for the federal government, open matters may also have the potential to provide numerous other benefits across a number of areas, including public safety and security, public insurance and benefits, program efficiency and effectiveness, tax law administration, and acquisition and contract management.<sup>5</sup>

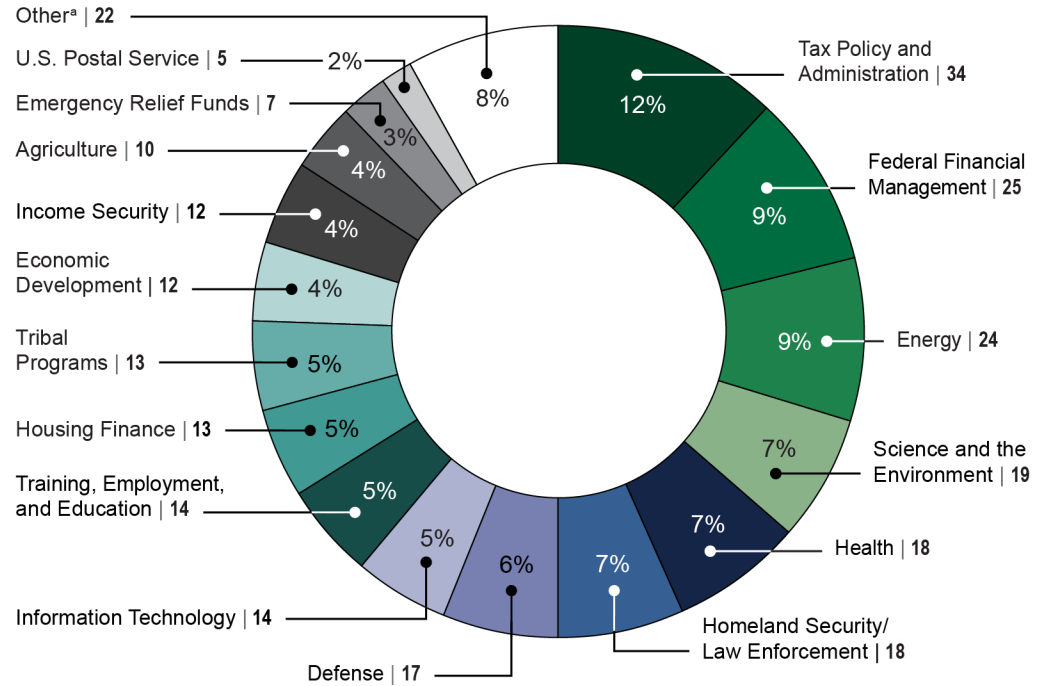
For instance, in July 2025, we reported that most of the 11 federal legacy IT systems most in need of modernization used outdated programming languages, had unsupported hardware and software, and operated with known cybersecurity vulnerabilities ([GAO-25-107795](#)). Additionally, we found that agencies lacked complete modernization plans for eight of these 11 legacy systems. We recommended that Congress consider requiring major federal agencies to develop modernization plans for their legacy systems most in need of modernization. Doing so could help decrease the likelihood of program failure that could expose agencies to security threats and performance issues.

For more information about financial and non-financial benefits and how we calculated them, see our [June 2024 open matters report](#) and our [2026 duplication and cost savings report](#).

## What topics are addressed in our recommendations to Congress?

Open matters span a wide range of topics and parts of the federal government. Figure 1 shows the number of open matters for each topic.

**Figure 1: Open Recommendations to Congress by Topic, as of April 9, 2026**



Source: GAO. | GAO-26-108896

Note: Percentages do not add to 100 due to rounding.

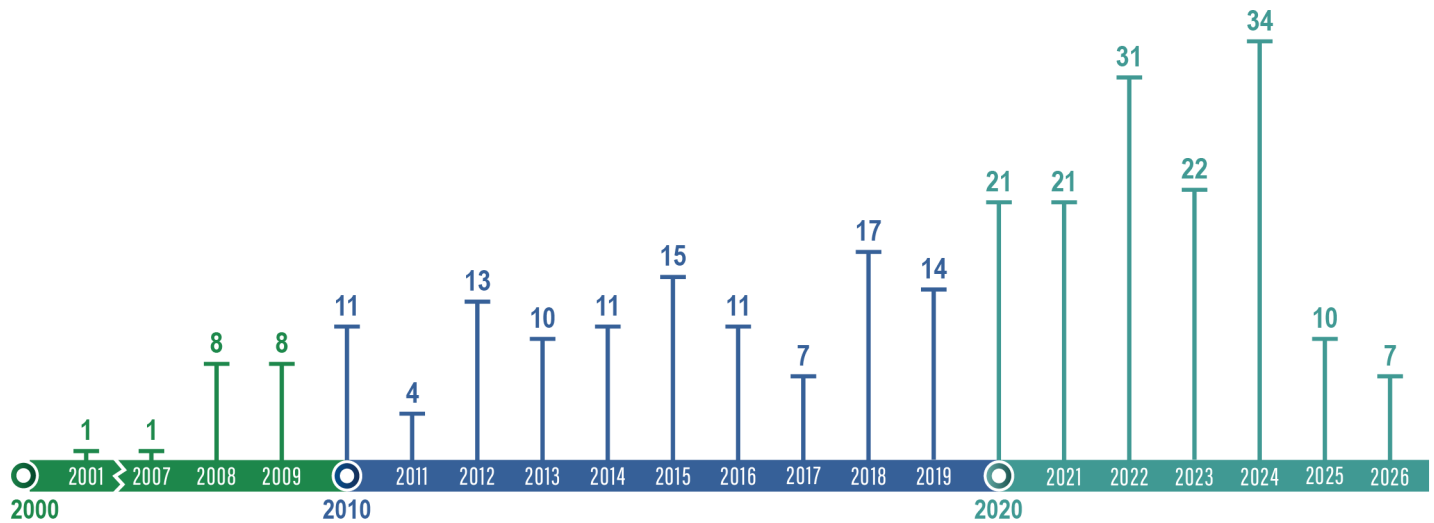
\*Examples of topics in the "Other" category include consumer protections, financial regulation, and identity theft insurance.

Some of our open recommendations would address key issues related to High-Risk areas, such as our recommendation that Congress consider establishing an independent commission to recommend reforms to the federal government's approach to [disaster recovery](#) (GAO-23-104956).

## How many recommendations for Congress are open and for how long?

Of the 277 open matters listed in this report, 123, or about 44 percent, have been open for 5 years or less. The oldest open matter ([GAO-02-47T](#)) is almost 25 years old and remains highly relevant to addressing an issue on our High-Risk List—[Improving Federal Oversight of Food Safety](#). In the 2001 report, we recommended that Congress consider commissioning a panel to conduct and report the results of a detailed analysis of alternative organizational food safety structures. Figure 2 shows the distribution of open matters by the year we first reported them. For the most current list of open matters, see our [Recommendations Database](#).

Figure 2: Open Recommendations to Congress by Calendar Year, as of April 9, 2026



Source: GAO. | GAO-26-108896

## How GAO Did This Study

In producing this report, we used information from our internal system for tracking recommendations and matters for congressional consideration as of April 9, 2026. We searched for bills introduced in the 118th and 119th Congresses that, if enacted, would partially or fully address each open matter as of February 2026. We also continued to monitor legislation introduced after February 2026 and included more recent legislation that could address open matters when we identified it. We will continue to monitor legislation as it is introduced.

Our descriptions of the potential financial and non-financial benefits of implementing congressional matters for the purposes of this report are based on our other work, including our [2026 duplication and cost savings report](#).

We conducted our work from January 2026 to May 2026 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 and 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.

## List of Addressees

The Honorable John Thune  
 Majority Leader  
 The Honorable Charles E. Schumer  
 Minority Leader  
 United States Senate

The Honorable Rand Paul, M.D.  
 Chairman  
 The Honorable Gary C. Peters  
 Ranking Member  
 Committee on Homeland Security and Governmental Affairs  
 United States Senate

The Honorable Mike Johnson  
Speaker  
The Honorable Hakeem Jeffries  
Minority Leader  
House of Representatives

The Honorable James Comer  
Chairman  
The Honorable Robert Garcia  
Ranking Member  
Committee on Oversight and Government Reform  
House of Representatives

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

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## GAO Contact Information

For more information, contact: Jessica Lucas-Judy, Director, Strategic Issues, [LucasJudyJ@gao.gov](mailto:LucasJudyJ@gao.gov).

Sarah Kaczmarek, Managing Director, Public Affairs, [Media@gao.gov](mailto:Media@gao.gov).

Dave Powner, Acting Managing Director, Congressional Relations, [CongRel@gao.gov](mailto:CongRel@gao.gov).

**Staff Acknowledgments:** Brian James (Assistant Director), Alyssia Borsella (Analyst in Charge), Michelle B. Bacon, Michael Bechetti, McLeod Brown, Amalia Konstas, Steven Putansu, and Andrew J. Stephens.

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## Endnotes

<sup>1</sup>Open matters remain open until they are designated as “closed-implemented” or “closed-no longer valid.” Matters are generally “closed-no longer valid” when they are no longer relevant due to changing circumstances. Since our May 2025 report, no matters closed in this way. Some open matters were not public as of April 9, 2026, and are therefore not discussed in this report. GAO, *Recommendations for Congress: Action Can Produce Tens of Billions of Dollars in Future Financial and Other Benefits*, [GAO-25-108167](#) (Washington, D.C.: May 22, 2025).

<sup>2</sup>Pub. L. No. 119-21, § 71118, 139 Stat. 72, 306 (2025).

<sup>3</sup>We updated the status of open matters with related legislation after February 2026 where we became aware of specific bills that were subsequently introduced during the 119th Congress.

<sup>4</sup>In calculating our estimated 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. Estimated potential financial benefits are subject to uncertainty, depending on whether, how, and when they are addressed. Financial benefits are identified at the recommendation level. Some matters may contribute to potential financial benefits associated with a report in a way that cannot be attributed to action on a single recommendation. For these matters, we do not identify estimates of potential financial benefits, but we note in enclosure 1 their potential to contribute to financial benefits.

<sup>5</sup>We track these other benefits that result from implementation of our recommendations to Congress and federal agencies in our annual Performance and Accountability Report. During fiscal

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year 2025 we recorded a total of 1,295 other benefits across these categories. GAO, *Performance and Accountability Report, Fiscal Year 2025*, [GAO-26-900644](#) (Washington, D.C.: Jan. 29, 2026).