



April 27, 2020

The Honorable Russell Vought  
Acting Director  
The Honorable Michael Rigas  
Acting Deputy Director for Management  
Office of Management and Budget  
725 17th Street, NW  
Washington, D.C. 20503

**Priority Open Recommendations: Office of Management and Budget**

Dear Mr. Vought and Mr. Rigas:

The purpose of this letter is to provide an update on the overall status of the Office of Management and Budget's (OMB) implementation of GAO's recommendations and to call your personal attention to critical open recommendations that should be given high priority.<sup>1</sup> In November 2019, we reported that on a government-wide basis, 77 percent of our recommendations made 4 years ago were implemented.<sup>2</sup> OMB's recommendation implementation rate was 52 percent. As of April 2020, OMB had 152 open recommendations. Fully implementing these open recommendations could yield significant savings and other improvements in executive branch agency operations.

Since our last letter on OMB's 31 open priority recommendations in April 2019, OMB has implemented six of the priority recommendations.

- Guidance developed by OMB and the Council of the Inspectors General on Integrity and Efficiency, in June 2018 and July 2019 respectively, implemented two priority recommendations that could help reduce improper payments across the federal government.
- OMB has engaged in several efforts to better target administrative requirements for research grants to universities by focusing on the areas of greatest risk for improper use of research funds. For example, it has undertaken broad efforts to reduce the administrative burden for grant funding by applying a risk-based framework. OMB has also provided flexibilities to research grant recipients by granting an exception in June 2018 to use higher purchase thresholds. For example, the threshold for micro-purchases increased from \$3,500 to \$10,000.
- OMB implemented two priority recommendations by including land mobile radio equipment in its category management initiative in 2019. This should allow the federal

<sup>1</sup>Priority recommendations are those that GAO believes warrant priority attention from heads of key departments or agencies. They are highlighted because, upon implementation, they may significantly improve government operations, for example, by realizing large dollar savings; eliminating mismanagement, fraud, and abuse; or making progress toward addressing a high-risk or fragmentation, overlap, or duplication issue.

<sup>2</sup>GAO, *Performance and Accountability Report: Fiscal Year 2019*, [GAO-20-1SP](#) (Washington, D.C.: Nov. 19, 2019).

government to more fully leverage its aggregate buying power to obtain the most advantageous terms and conditions for land mobile radio procurements, and potentially result in cost savings.

- OMB widened its outreach to agencies subject to the Fraud Reduction and Data Analytics Act for participation in the fraud working group and is disseminating best practices and working group information.<sup>3</sup> These efforts provide agencies with opportunities to learn from each other's experiences and share solutions to prevent, detect, and respond to fraud risks in their programs. These activities are especially important as billions of dollars are distributed under the Coronavirus Aid, Relief, and Economic Security (CARES) Act to address the public health emergency and related economic impacts.<sup>4</sup> Experience tells us that the risk of fraud and abuse grows when large sums are spent quickly, eligibility requirements are being established or changed, and new programs created.

Given the critical role OMB plays in providing oversight of vital government-wide performance and management issues, we ask your continued attention on the remaining 25 open priority recommendations identified in the 2019 letter. We also are adding 10 new recommendations related to improving government performance, increasing spending transparency, improving acquisition management and reducing costs, reducing government-wide improper payments, strengthening information security, and establishing controls for disaster relief. This brings the total number of priority recommendations to 35 (see enclosure I for the list of these recommendations).

The 35 priority recommendations fall into the following seven areas.

**Improving government performance.** Implementing 15 priority recommendations would help OMB better meet the information needs of various decision makers. These recommendations involve fully and effectively implementing the federal program inventory, improving program management, broadening the scope of programs that OMB typically considers in assessing federal agency performance, and strengthening monitoring and evaluation practices for foreign assistance programs.

Ten recommendations relate to developing an inventory of federal programs, as required by the GPRA Modernization Act of 2010 (GPRAMA).<sup>5</sup> Such an inventory could be a critical tool to help decision makers better identify and manage fragmentation, overlap, and duplication across the federal government. OMB has not taken any actions to address eight recommendations we made in October 2014 to update relevant guidance to help develop a more coherent picture of all federal programs, and to better ensure information is useful for decision makers.

However, OMB has taken limited actions toward two additional recommendations from September 2017 to (1) define time frames and milestones, and (2) consider taking a systematic approach for implementing the inventory. In response to both of the September 2017 recommendations, OMB announced in June 2019 that it would leverage the information

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<sup>3</sup>Fraud Reduction and Data Analytics Act of 2015, Pub. L. 114-186, 130 Stat. 546 (June 30, 2016), *repealed by* Pub. L. 116-117, § 3(a)(4), 134 Stat. 133 (Mar. 2, 2020).

<sup>4</sup>Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136, 134 Stat. 281 (Mar. 27, 2020).

<sup>5</sup>31 U.S.C. § 1122(a).

architecture format of USASpending.gov to provide program-level spending data beginning in fiscal year 2021.

To fully implement all 10 recommendations, OMB should further revise its guidance to provide additional time frames and details to demonstrate how its planned approach for implementing the federal program inventory will provide the information required by GPRAMA and that we recommended in October 2014.

We also made two recommendations in December 2019 to strengthen program management across the federal government. We recommended that OMB clarify for agencies how different definitions of a "program" relate to each other in OMB guidance. Clarifying the definitions could help agencies and OMB increase transparency and identify synergies across related laws, such as GPRAMA and the Program Management Improvement Accountability Act of 2016.<sup>6</sup>

We further recommended that OMB should convene trilateral meetings between OMB, relevant agencies, and us for addressing all areas on our [High Risk List](#) during each two-year high-risk cycle. Doing so would better position OMB to enhance the leadership commitment needed to make greater progress on high-risk areas. Meetings with senior OMB and agency officials on individual high-risk areas have proven in the past to be helpful to making progress. These meetings would also help OMB meet statutory requirements to conduct portfolio reviews of programs on GAO's high-risk list.<sup>7</sup>

Two priority recommendations focus on assessing the performance of tax expenditures, which represent forgone revenue estimated at around \$1 trillion annually since 2010. In September 2005, we recommended that OMB develop and implement a framework for conducting performance reviews of tax expenditures. We further recommended in July 2016 that OMB work with agencies to determine which tax expenditures contribute to their agency goals and develop guidance for agencies on contributions made by tax expenditures toward the achievement of agency priority goals.

In December 2019, OMB said it was exploring options to develop its tax expenditure evaluation framework. These actions could help inform policy decisions about the efficiency, effectiveness, and equity of tax expenditures and whether they are the best tool for accomplishing federal objectives within different functional areas.

With regard to foreign assistance, the administration requested more than \$31.5 billion for fiscal year 2021, to be administered by at least 20 federal agencies. We recommended in July 2019 that OMB update its guidance for monitoring and evaluating foreign assistance programs to include leading practices that we identified. By ensuring that its guidance include these leading practices, OMB will have greater assurance that agencies are well-positioned to address impediments, effectively manage foreign assistance, and achieve their goals.

**Increasing spending transparency.** The Digital Accountability and Transparency Act of 2014 (DATA Act) requires agencies to provide additional data on approximately \$4 trillion in annual federal spending reported to the public on USASpending.gov.<sup>8</sup> Moreover, in April 2020 guidance, OMB announced that agencies and recipients are to leverage this existing framework

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<sup>6</sup>Pub. L. No. 114-264, 130 Stat. 1371 (Dec. 14, 2016).

731 U.S.C. § 503(c)(1)(F).

<sup>8</sup>Pub. L. No. 113-101, 128 Stat. 1146 (May 9, 2014).

to meet new monthly reporting requirements related to CARES Act spending.<sup>9</sup> Implementing seven priority recommendations regarding spending transparency would improve the quality of data and the public's understanding of how federal funds are spent.

The DATA Act requires OMB and the Department of the Treasury (Treasury) to establish data standards to enable the consistent reporting and tracking of agency spending. In November 2019, we found that, although there were improvements in the quality of data reported by federal agencies compared to what we found in our 2017 review, challenges remained regarding data completeness and accuracy.

OMB has taken some steps to address data completeness and accuracy issues we first identified in June 2014, based on a recommendation we made at that time. However, OMB still needs to clarify its guidance on topics including descriptive award titles and non-classified awards related to intelligence activities. Fully implementing this recommendation would help ensure the transparency and accuracy of the information reported on USAspending.gov.

Four recommendations from July 2015, January 2016, and November 2017 concern data standards. These recommendations center on linking financial spending data to a federal program inventory, developing clearly defined data elements, and establishing a robust data governance structure. In January 2020, OMB staff told us that they are transitioning to a new governance structure as part of a broader federal data strategy and that guidance issued in April and June of 2019 is intended to ensure more consistent compliance with DATA Act data standards. However, OMB needs to issue additional guidance to ensure that the integrity of data standards is maintained over time and needs to further clarify the process for providing data governance throughout the life cycle of developing and implementing data standards.

An additional recommendation from November 2017 is for OMB to ensure that agencies submit quarterly data as required. Although OMB staff told us they believe past actions have addressed this issue, our work has continued to identify instances where agencies did not submit these data. To fully implement our recommendation, OMB needs to take additional actions, including following up with agencies that are not submitting quarterly data to find out why they are not reporting in order for this recommendation to be fully implemented.

A final recommendation from March 2019 relates to improving transparency in how OMB communicates and documents how changes in the federal data ecosystem affects DATA Act reporting. During the past year, OMB has taken actions to restructure the way federal data is organized and managed. Given the complexity of these changes, it is important for OMB to clearly describe how the changes affect DATA Act reporting.

**Improving acquisition management and reducing costs.** Implementing four priority recommendations related to federal acquisitions would help agencies improve the management of high-priority information technology (IT) projects and achieve billions of dollars in other potential savings.

For instance, the federal government spends more than \$90 billion annually on IT investments. However, too often these investments have cost overruns and schedule delays. To enhance the oversight of high-priority IT projects, in November 2017 we recommended the Federal Chief Information Officer (CIO) become more directly involved in the oversight of these projects. OMB

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<sup>9</sup>OMB, *Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)*, M-20-21 (April 10, 2020). See also Pub. L. No. 116-136, §§ 15010, 15011.

has not taken actions to address this recommendation, stating that the Federal CIO is not typically involved with overseeing individual IT programs. However, we continue to believe it is important for OMB to take this action, as the results of past CIO-led reviews of troubled programs suggest that CIO oversight can have significant positive results, including producing significant savings.

Federal agencies also have increasingly been using reverse auctions as a tool to reduce the price they pay for certain types of items. We made a recommendation in December 2013 to help reduce confusion about these auctions. Completing work to amend the Federal Acquisition Regulation (FAR) to address agencies' use of reverse auctions would help agencies make more effective use of a tool that has the potential to significantly reduce the cost of procurement.<sup>10</sup>

In October 2015, we made two recommendations to OMB's Office of Federal Procurement Policy (OFPP) that would help gain visibility and enable efficient management on the use of bridge contracts in federal agencies.<sup>11</sup> Although these contracts can sometimes be a useful tool to avoid a gap in services, they are typically envisioned to be used for short periods of time. OMB staff had previously told us that they were in the process of addressing our recommendation to develop government-wide guidance that defines bridge contracts.

In January 2020, however they noted that they are reviewing the extent to which OMB guidance is necessary moving forward. Without this guidance, agencies may continue to use noncompetitive bridge contracts frequently or for prolonged periods of time, potentially paying more than they should for goods and services.

**Reducing government-wide improper payments.** OMB's attention to four recommendations can help further address improper payments. We have reported for several years that the federal government is unable to determine the full extent to which improper payments occur and reasonably assure that actions are taken to reduce them. Improper payment estimates totaled \$175 billion for fiscal year 2019, up from \$151 billion in fiscal year 2018.<sup>12</sup> Given the significant increase in federal spending related to the coronavirus disease pandemic and related economic relief, a continued focus on reducing improper payments across the federal government is critical.

OMB plays a key role in the oversight of government-wide improper payments and provides guidance to agencies on assessing the risk of improper payments and estimating them. We commend OMB for its efforts to establish new agency guidance to identify the root causes of improper payments and encourage OMB to continue working with agencies to ensure that new guidance and corrective actions are effectively implemented.

We made one recommendation in October 2016 that OMB establish monitoring mechanisms to evaluate agency use of the Do Not Pay (DNP) working system. This action would allow OMB to

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<sup>10</sup>See Federal Acquisition Regulations Case 2015-038, *Reverse Auction Guidance*. See also Carl Levin and Howard P. "Buck McKeon" National Defense Authorization Act for Fiscal Year 2015, Pub. L. No. 113-291, § 824, 128 Stat. 3292, 3436 (Dec. 19, 2014) *codified at* 10 U.S.C. § 2304 note; DFARS Case 2015-D010 (withdrawn, stating the applicable guidance would be addressed in the FAR under FAR case 2015-038, *Reverse Auction Guidance*).

<sup>11</sup>GAO defines a "bridge contract" as an extension to an existing contract beyond the period of performance (including base and option years), or a new, short-term contract awarded on a sole-source basis to an incumbent contractor to avoid a lapse in service caused by a delay in awarding a follow-on contract.

<sup>12</sup>GAO, *Financial Audit: Fiscal Years 2019 and 2018 Consolidated Financial Statements of the U.S. Government*, [GAO-20-315R](#) (Washington, D.C.: Feb. 27, 2020).

effectively evaluate agencies' use of the DNP working system and remediate any identified issues. In fiscal year 2019, OMB informed us that Treasury conducts this monitoring and reports quarterly updates to OMB. OMB needs to provide us with documentation related to this monitoring and reporting, so we can independently verify that these actions fulfill our recommendation.

We made two recommendations in May 2018 that OMB develop guidance for how agencies should identify improper payments by (1) using a risk-based approach to help ensure that key risks of improper payments are addressed and (2) clarifying the appropriate treatment of nonresponsive cases during improper payment testing. OMB has not taken any action on the first recommendation, and stated that it would consider updating guidance in line with our second recommendation. Developing guidance covering both of these issues would help ensure that agencies' improper payment estimates are not understated and that estimates for similar programs are comparable.

One final recommendation from December 2018 is for OMB to update guidance to specify other types of quality information that agencies with programs noncompliant for 3 or more consecutive years should include in their notifications to Congress. Taking this action would help to ensure Congress has sufficient information to effectively oversee agency efforts and take prompt action to help address long-standing challenges or other issues associated with these programs.

We also want to make sure that you are aware we asked Congress to consider expanding access to the Social Security Administration's full death file to additional agencies through the DNP working system. This proposal would allow for better data matching. Likewise, we encourage you to consider this issue in developing any administration position in this regard.

**Strengthening information security.** Two priority recommendations are aimed at ensuring the security of federal information systems. Virtually all federal operations are supported by computer systems and electronic data, and agencies would find it difficult, if not impossible, to carry out their missions and account for their resources without these information assets. Safeguarding federal information systems has been a longstanding concern. We first designated it as a government-wide [high-risk area](#) in 1997.

One recommendation from July 2019 is for OMB to expand its coordination of meetings that engage agency leadership on cybersecurity—known as CyberStat meetings—to those agencies with a demonstrated need for assistance in implementing information security. By increasing the number of agencies participating in CyberStat meetings, OMB gains an opportunity to assist agencies with improving their information security posture. OMB also would increase its ability to oversee specific agency efforts to provide information security protections for federal information and information systems.

In January 2020, OMB officials stated that they have incorporated agency feedback for enhancing the CyberStat program into an updated concept of operations document that is currently in draft. To fully implement this recommendation, OMB needs to finalize and release the CyberStat concept of operations document and increase agency participation in CyberStat meetings.

In December 2019, we recommended that that OMB establish a process for monitoring and holding agencies accountable for authorizing cloud services through the Federal Risk and Authorization Management Program (FedRAMP). Greater OMB oversight through such a process could increase federal agency participation in the FedRAMP program. This could also

provide greater assurance that agency information stored in a cloud environment would be better protected and in accordance with federal security requirements. To fully implement this recommendation, OMB needs to collect data on the extent to which federal agencies are using cloud services authorized outside of FedRAMP and oversee agencies' compliance with using the program.

**Establishing controls for disaster relief.** The destruction that disasters cause must be addressed immediately, and agencies must deliver disaster relief funding expeditiously. However, the risk of improper payments increases when agencies spend billions of dollars quickly. Two priority recommendations are aimed at reducing this risk through internal control plans. Given the ongoing response to the current pandemic, these recommendations are of particular importance.

We made one recommendation in November 2013 for OMB to develop standard guidance for federal agencies to use in designing internal control plans for disaster relief funding. More robust guidance should help agencies establish controls before disasters occur to help minimize risks. While OMB revised broader guidance (Circular No. A-123) to require agencies to implement enterprise risk management, to fully address the recommendation OMB should include specific guidance for identifying risks related to disaster funding.<sup>13</sup>

We made a second recommendation in June 2019 that OMB develop a strategy for ensuring that agencies communicate sufficient and timely internal control plans for effective oversight of disaster relief funds. Without a strategy, agencies may not appropriately communicate how they will assess risks associated with future disaster relief funding. Moreover, Congress and others need this information about internal controls to provide effective oversight. To fully address the recommendation, OMB should consult with key stakeholders, such as the Chief Financial Officers Council and the Council of the Inspectors General on Integrity and Efficiency, and establish a strategy for agencies to communicate sufficient and timely internal control plans for any future disasters.

**Oversight of agency collection and coordination of federal data on sexual violence.** We made one priority recommendation in July 2016 that OMB establish a working group for agencies that collect sexual violence data to assess the benefits and drawbacks of the differences across federal data collection efforts. The Paperwork Reduction Act, among other things, establishes a process for OMB to oversee agency information collection efforts in order to improve the quality and use of federal information while reducing collection burdens, including through the coordination of federal statistics.<sup>14</sup> Using this process to improve the coordination of federal efforts to collect data on sexual violence—which differ across target populations, terminology, measurements, and methodology—would help to clarify the scope of the problem of sexual violence in the United States.

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<sup>13</sup>OMB, *Management's Responsibility for Enterprise Risk Management and Internal Control*, Circular No. A-123 (July 15, 2016).

<sup>14</sup>44 U.S.C. § 3504.

## Key Recommendations in High-Risk Areas and Financial Management

We also urge your attention to other agencies' priority open recommendations in critical areas where OMB leadership and oversight could facilitate progress. As you also know, in March 2019, we issued our biennial update to our [High Risk List](#), which identifies government operations with greater vulnerabilities to fraud, waste, abuse, and mismanagement or the need for transformation to address economy, efficiency, or effectiveness challenges.<sup>15</sup> Our high-risk program has served to identify and help resolve serious weaknesses in areas that involve substantial resources and provide critical service to the public. Several government-wide high-risk areas have direct implications for OMB and the operations of federal agencies. These include (1) [ensuring the cybersecurity of the nation](#), (2) [improving the management of IT acquisitions and operations](#), (3) [strategic human capital management](#), (4) [managing federal real property](#), (5) [the government-wide personnel security clearance process](#), (6) [the Medicare program & improper payments](#), and (7) [strengthening Medicaid program integrity](#).<sup>16</sup>

We also ask that OMB continue its efforts to improve federal financial management as much work remains. In particular, the processes used to prepare the consolidated financial statements and the Department of Defense's financial management are long-standing impediments that we believe could benefit from additional focus from OMB.

Progress on high-risk and financial management issues has been possible through the concerted actions and efforts of Congress, OMB, and agencies, and we urge your continued attention to these critical issues. Our letters to the Departments of Defense, Health and Human Services, Homeland Security, and the Treasury, as well the General Services Administration and the Office of Personnel Management, provide more detailed information on priority open recommendations in these high-risk areas. We are sending you copies of these letters as they are sent to the heads of agencies, and we are publicly releasing them as well.

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Copies of this report are also being sent to appropriate congressional committees, the Committees on Appropriations, Budget, and Homeland Security and Governmental Affairs, United States Senate; and the Committees on Appropriations, Budget, and Oversight and Reform, House of Representatives. In addition, the report will be available at no charge on the GAO website at <http://www.gao.gov>.

I appreciate OMB's continued commitment to addressing these important issues. If you have any questions or would like to discuss any of the issues outlined in this report, please do not hesitate to contact me or J. Christopher Mihm, Managing Director, Strategic Issues, at [mihmj@gao.gov](mailto:mihmj@gao.gov) or 202-512-6806. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report.

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<sup>15</sup>GAO, *High-Risk Series: Substantial Efforts Needed to Achieve Greater Progress on High-Risk Areas*, [GAO-19-157SP](#) (Washington, D.C.: Mar. 6, 2019).

<sup>16</sup>[GAO-19-157SP](#). See pages 178-184 for Ensuring the Cybersecurity of the Nation, pages 123-127 for Improving the Management of IT Acquisitions and Operations, pages 75-77 for Strategic Human Capital Management, pages 78-85 for Managing Federal Real Property, pages 170-177 for Government-wide Personnel Security Clearance Process, pages 241-249 for Medicare Program & Improper Payments, and pages 250-258 for Strengthening Medicaid Program Integrity.

Our teams worked with your staff to obtain updates on the priority recommendations in January and February 2020. We will continue to coordinate with your staff on all of the 152 open recommendations to OMB, as well as those recommendations in the high-risk areas for which OMB has an important role. Thank you for your attention to these matters.

Sincerely yours,

A handwritten signature in black ink that reads "Gene L. Dodaro". The signature is written in a cursive style with a long horizontal stroke at the end.

Gene L. Dodaro  
Comptroller General  
of the United States

Enclosure

cc: The Honorable Suzette Kent, Federal CIO, OMB  
The Honorable Michael E. Wooten, Administrator, OFPP, OMB  
The Honorable Steven Mnuchin, Secretary, Treasury  
The Honorable Timothy Gribben, Commissioner, Bureau of the Fiscal Service, Treasury

## Priority Open Recommendations to the Office of Management and Budget

### Improving Government Performance

*Government Efficiency and Effectiveness: Inconsistent Definitions and Information Limit the Usefulness of Federal Program Inventories.* [GAO-15-83](#). Washington, D.C.: October 31, 2014.

**Recommendations:** To ensure the effective implementation of federal program inventory requirements, make the inventories more useful, and better present a more coherent picture of all federal programs, the Director of the Office of Management and Budget (OMB) should take the following eight actions:

1. Revise relevant guidance to direct agencies to collaborate with each other in defining and identifying programs that contribute to common outcomes.
2. Revise relevant guidance to provide a time frame for what constitutes “persistent over time” that agencies can use as a decision rule for whether to include short-term efforts as programs.
3. Define plans for when additional agencies will be required to develop program inventories.
4. Include tax expenditures in the federal program inventory effort by designating tax expenditure as a program type in relevant guidance.
5. Develop, in coordination with the Secretary of the Treasury, a tax expenditure inventory that identifies each tax expenditure and provides a description of how the tax expenditure is defined, its purpose, and related performance and budget information.
6. Revise relevant guidance to direct agencies to consult with relevant congressional committees and stakeholders on their program definition approach and identified programs when developing or updating their inventories.
7. Revise relevant guidance to direct agencies to identify in their inventories the performance goal(s) to which each program contributes.
8. Ensure, during OMB reviews of inventories, that agencies consistently identify, as applicable, the strategic goals, strategic objectives, agency priority goals, and cross-agency priority goals each program supports.

**Action needed:** OMB agreed with five of the eight recommendations and neither agreed nor disagreed with the fourth, fifth, and seventh recommendations. To fully implement these recommendations, OMB needs to revise its guidance and develop a federal program inventory to reflect the actions outlined above.

**Director:** Michelle Sager, Strategic Issues

**Contact information:** [SagerM@gao.gov](mailto:SagerM@gao.gov), 202-512-6806

*Managing for Results: Further Progress Made in Implementing the GPRM Modernization Act, but Additional Actions Needed to Address Pressing Governance Challenges.* [GAO-17-775](#). Washington, D.C.: September 29, 2017.

**Recommendations:** The Director of OMB should take the following two actions:

1. Revise and publicly issue OMB guidance—through an update to its Circular No. A-11, a memorandum, or other means—to provide time frames and associated milestones for implementing the federal program inventory.
2. Consider—as OMB determines its strategy for resumed implementation of the federal program inventory—using a systematic approach, such as the information architecture framework, to help ensure that GPRM Modernization Act of 2010 (GPRAMA) requirements and our past recommendations for the inventory are addressed.<sup>17</sup>

**Action needed:** OMB agreed with these recommendations, and has taken some actions toward addressing them. OMB should further revise its guidance to identify additional time frames and details to demonstrate how its planned systematic approach for implementing the federal program inventory will provide the information required by GPRAMA and that we recommended in October 2014.

**Director:** Michelle Sager, Strategic Issues

**Contact information:** [SagerM@gao.gov](mailto:SagerM@gao.gov), 202-512-6806

*Improving Program Management: Key Actions Taken, but Further Efforts Needed to Strengthen Standards, Expand Reviews, and Address High-Risk Areas.* [GAO-20-44](#). Washington, D.C.: December 13, 2019.

**Recommendations:** The Deputy Director for Management of OMB should take the following actions:

1. Clarify for agencies how the different definitions of a "program" relate to each other in OMB guidance.
2. Convene trilateral meetings between OMB, relevant agencies, and us for addressing all high-risk areas during each two-year high-risk cycle.

**Actions Needed:** OMB neither agreed nor disagreed with these recommendations and stated it would consider them when making future updates to its program management policies and guidance. To address them, OMB needs to clarify in guidance how different definitions of a "program" relate to each other and convene trilateral meetings on all high-risk areas.

**Director:** Yvonne D. Jones, Strategic Issues

**Contact information:** [JonesY@gao.gov](mailto:JonesY@gao.gov), 202-512-6806

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<sup>17</sup>31 U.S.C. § 1122(a).

*Government Performance and Accountability: Tax Expenditures Represent a Substantial Federal Commitment and Need to Be Reexamined.* [GAO-05-690](#). Washington, D.C.: September 23, 2005.

**Recommendation:** To ensure that policymakers and the public have the necessary information to make informed decisions and to improve the progress toward exercising greater scrutiny of tax expenditures, the Director of OMB, in consultation with the Secretary of the Treasury, should develop and implement a framework for conducting performance reviews of tax expenditures. In developing the framework, the Director should

- determine which agencies will have leadership responsibilities to review tax expenditures, how reviews will be coordinated among agencies with related responsibilities, and how to address the lack of credible performance information on tax expenditures;
- set a schedule for conducting tax expenditure evaluations;
- re-establish appropriate methods to test the overall evaluation framework and make improvements as experience is gained; and
- identify any additional resources that may be needed for tax expenditure reviews.

**Action needed:** At the time of our report, OMB agreed that this recommendation had promise, but has taken no actions to address it. We continue to believe that OMB should develop and implement a framework for evaluating the performance of tax expenditures and preliminary performance measures. Although revenue losses from tax expenditures under tax law enacted as of June 2019 still exceed \$1 trillion, tax expenditures continue to not receive the same level of scrutiny within federal budget processes as discretionary spending.

**Director:** James R. McTigue, Jr., Strategic Issues

**Contact information:** [MctigueJ@gao.gov](mailto:MctigueJ@gao.gov), (202) 512-9110

*Tax Expenditures: Opportunities Exist to Use Budgeting and Agency Performance Processes to Increase Oversight.* [GAO-16-622](#). Washington, D.C.: July 7, 2016.

**Recommendation:** To help ensure that the contributions of tax expenditures toward the achievement of agency goals are identified and measured, the Director of OMB, in collaboration with the Secretary of the Treasury, should work with agencies to identify which tax expenditures contribute to their agency goals, as appropriate—that is, they should identify which specific tax expenditures contribute to specific strategic objectives and agency priority goals.

**Action needed:** OMB generally agreed with this recommendation. Subsequently, OMB stated that although it still agreed, it was not pursuing the effort because of competing priorities, as well as capacity and resource constraints. We continue to believe that OMB, in collaboration with the Department of the Treasury (Treasury), needs to assist agencies in identifying tax expenditures that relate to agency goals so that the agencies have a more complete understanding of how a broader range of federal investments contribute to their goals.

**Director:** James R. McTigue, Jr., Strategic Issues

**Contact information:** [MctigueJ@gao.gov](mailto:MctigueJ@gao.gov), 202-512-9110

*Foreign Assistance: Federal Monitoring and Evaluation Guidelines Incorporate Most but Not All Leading Practices.* [GAO-19-466](#). Washington, D.C.: July 31, 2019.

**Recommendation:** The Director of OMB should update the Foreign Assistance Monitoring and Evaluation Guidelines to include GAO's leading practices of developing monitoring plans that are based on risks, ensuring that monitoring staff have appropriate qualifications, establishing procedures to close-out programs, developing staff skills regarding evaluations, and establishing mechanisms for following up on evaluation recommendations.

**Action Needed:** OMB disagreed with the recommendation and suggested it would be more effective to remind agencies that, in addition to the guidelines, they should follow all other relevant OMB guidance affecting monitoring and evaluation. OMB asserted that this guidance contains provisions relevant to our leading practices not included in the Foreign Assistance Monitoring and Evaluation Guidelines. However, we believe it is important for OMB to incorporate this other guidance into the Foreign Assistance Monitoring and Evaluation Guidelines, if only by reference, to emphasize the importance of these practices in the context of monitoring and evaluation of foreign assistance.

**Director:** David Gootnick, International Affairs and Trade

**Contact information:** [GootnickD@gao.gov](mailto:GootnickD@gao.gov), (202) 512-3149

### **Increasing Spending Transparency**

*Data Transparency: Oversight Needed to Address Underreporting and Inconsistencies on Federal Award Website.* [GAO-14-476](#). Washington, D.C.: June 30, 2014.

**Recommendation:** To improve the completeness and accuracy of data submissions to the USAspending.gov website, the Director of OMB, in collaboration with Treasury's Bureau of the Fiscal Service, should clarify guidance on (1) agency responsibilities for reporting awards funded by non-annual appropriations; (2) the applicability of USAspending.gov reporting requirements to non-classified awards associated with intelligence operations; (3) the requirement that award titles describe the award's purpose (consistent with our prior recommendation); and (4) agency maintenance of authoritative records adequate to verify the accuracy of required data reported for use by USAspending.gov.

**Action needed:** OMB generally agreed with this recommendation and has taken steps to address several of the issues discussed in this recommendation, including working with agencies to identify those agencies required to report under the Digital Accountability and Transparency Act of 2014 (DATA Act). However, OMB still needs to clarify its guidance on topics including descriptive award titles and non-classified awards related to intelligence activities.

**Director:** Carol C. Harris, Information Technology and Cybersecurity

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*DATA Act: Progress Made in Initial Implementation but Challenges Must be Addressed as Efforts Proceed.* [GAO-15-752T](#). Washington, D.C.: July 29, 2015.

**Recommendations:**

1. To ensure that federal program spending data are provided to the public in a transparent, useful, and timely manner, the Director of OMB should accelerate efforts to determine how best to merge DATA Act purposes and requirements with the GPRAMA requirement to produce a federal program inventory.
2. To ensure that the integrity of data standards is maintained over time, the Director of OMB, in collaboration with the Secretary of the Treasury, should establish a set of clear policies and processes for developing and maintaining data standards that are consistent with leading practices for data governance.

**Action needed:** OMB staff did not initially comment on these recommendations. For the first recommendation, OMB issued guidance in June 2019 that provides an overview and timeline for merging DATA Act reporting with implementation of a federal program inventory. To fully address this recommendation, OMB needs to provide additional details on the implementation of these requirements.

On the second recommendation, OMB issued several guidance documents in 2019 that set out key aspects of a process for agencies to establish standards for, and practices for governing, managing, and protecting, all federal data. These and related efforts represent significant progress, but OMB needs to ensure this broad guidance is followed by clear and specific requirements for agency data governance to ensure the quality of their data act reporting.

**Director:** Michelle Sager, Strategic Issues

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*DATA Act: Data Standards Established, but More Complete and Timely Guidance Is Needed to Ensure Effective Implementation.* [GAO-16-261](#). Washington, D.C.: January 29, 2016.

**Recommendation:** To help ensure that agencies report consistent and comparable data on federal spending, the Director of OMB, in collaboration with the Secretary of the Treasury, should provide agencies with additional guidance to address potential clarity, consistency, or quality issues with the definitions for specific data elements including “Award Description” and “Primary Place of Performance” and clearly document and communicate these actions to agencies providing these data as well as to end users.

**Action needed:** OMB generally agreed with this recommendation. OMB has taken some actions to address this recommendation related to procurement awards, such as adopting a shorter character limit for the “Award Description” element and providing additional guidance for the “Primary Place of Performance” element. However, it needs to provide additional guidance for these data elements related to grant awards to ensure collection of consistent and comparable information. .

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*DATA ACT: OMB, Treasury, and Agencies Need to Improve Completeness and Accuracy of Spending Data and Disclose Limitations.* [GAO-18-138](#). Washington, D.C.: November 8, 2017.

**Recommendations:**

1. The Director of OMB should continue to provide ongoing technical assistance that significantly contributes to agencies making their own determinations about their DATA Act reporting requirements and monitor agency submissions.
2. The Director of OMB should clarify and align existing guidance regarding the appropriate definitions agencies should use to collect and report on “Primary Place of Performance” and establish monitoring mechanisms to foster consistent application and compliance.

**Action needed:** OMB generally agreed with both recommendations. On the first recommendation, OMB stated in January 2020 that it believes that the assistance it has previously provided to help agencies make their own reporting determinations fulfills the recommendation’s intent. However, because we continue to identify instances where agencies had not submitted these data, we continue to believe that OMB needs to follow up with agencies that are not submitting quarterly data to find out why they are not reporting. It also needs to update its list of agencies required to report.

On the second recommendation, OMB has issued or contributed to guidance documents that are intended to help agencies collect and report on “Primary Place of Performance.” We believe that providing specific examples of how agencies should approach challenging situations when reporting on this data element for grants would provide further clarity.

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*DATA Act: OMB Needs to Formalize Data Governance for Reporting Federal Spending.* [GAO-19-284](#). Washington, D.C.: March 22, 2019.

**Recommendation:** The Director of OMB should clarify and document OMB's procedure for changing official data definition standards for DATA Act reporting, for example, by explicitly describing how change procedures developed for other government-wide initiatives apply to DATA Act definition standards in a public source of guidance or information.

**Action Needed:** OMB neither agreed nor disagreed with this recommendation. OMB has taken steps to restructure the federal data ecosystem, including issuing government-wide guidance covering all federal data and creating a Business Standards Council. However, given the complexity of recent changes, OMB needs to explicitly and publicly describe how those changes—developed in the context of other government-wide initiatives—apply to DATA Act data element definitions.

**Director:** Michelle Sager, Strategic Issues

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## Improving Acquisition Management and Reducing Costs

*Information Technology: OMB Needs to Report On and Improve Its Oversight of the Highest Priority Programs.* [GAO-18-51](#). Washington, D.C.: November 21, 2017.

**Recommendation:** To enhance the oversight of high-priority programs and to improve program outcomes, the Director of OMB should ensure that the Federal Chief Information Officer (CIO) is directly involved in the oversight of high priority programs.

**Action needed:** OMB neither agreed nor disagreed with this recommendation. OMB has not taken actions to address this recommendation, stating that the Federal CIO is not typically involved with overseeing individual information technology (IT) programs because of the large number of programs. However, we continue to believe it is important for OMB to take this action, as the results of past CIO-led reviews of troubled programs suggest that CIO oversight can have significant positive results.

**High-risk area:** [Improving the Management of IT Acquisitions and Operations](#)

**Director:** Carol C. Harris, Information Technology and Cybersecurity

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*Reverse Auctions: Guidance Is Needed to Maximize Competition and Achieve Cost Savings.* [GAO-14-108](#). Washington, D.C: December 9, 2013.

**Recommendation:** To help mitigate confusion about the use of reverse auctions in federal acquisitions, the Director of OMB should take steps to amend the Federal Acquisition Regulation (FAR) to address agencies' use of reverse auctions.

**Action needed:** OMB generally agreed with this recommendation and, in response, drafted proposed regulatory changes to address the use of reverse auctions. These proposed changes were under review by OMB's Office of Federal Procurement Policy (OFPP), as of January 2020. To fully implement the recommendation, OMB should publish the proposed changes for public comment and then finalize the FAR amendment to address agencies' use of reverse auctions.

**Director:** Timothy J. DiNapoli, Contracting and National Security Acquisitions

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*Sole Source Contracting: Defining and Tracking Bridge Contracts Would Help Agencies Manage Their Use.* [GAO-16-15](#). Washington, D.C.: October, 14, 2015.

### Recommendations:

1. To gain visibility and enable efficient management on the use of bridge contracts in federal agencies, the Administrator of OFPP should take appropriate steps to develop a standardized definition for bridge contracts and incorporate it as appropriate into relevant FAR sections.

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2. To gain visibility and enable efficient management on the use of bridge contracts in federal agencies, the Administrator of OFPP should, as an interim measure, until the FAR is amended, provide guidance to agencies on (1) a definition of bridge contracts, with consideration of contract extensions as well as stand-alone bridge contracts; and (2) suggestions for agencies to track and manage their use of these contracts, such as identifying a contract as a bridge in a Justification and Approval (J&A) when it meets the definition, and listing the history of previous extensions and stand-alone bridge contracts back to the predecessor contract in the J&A.

**Action needed:** OMB stated its intention to explore addressing our first recommendation, and concurred with our second recommendation. OMB staff had previously told us that they had drafted guidance, which included a definition for bridge contracts, and that it was under review. However, in January 2020, OMB staff stated that they are reviewing the extent to which this guidance is necessary moving forward. We continue to believe these actions are important to help ensure agencies do not continue to use these noncompetitive contracts frequently or for prolonged periods of time, thereby risking paying more than they should for goods and services.

**Director:** Timothy J. DiNapoli, Contracting and National Security Acquisitions

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## Reducing Government-wide Improper Payments

*Improper Payments: Strategy and Additional Actions Needed to Help Ensure Agencies Use the Do Not Pay Working System as Intended.* [GAO-17-15](#). Washington, D.C.: October 14, 2016.

**Recommendation:** To better monitor agency use of the DNP working system once a strategy has been developed, the Director of OMB should develop and implement monitoring mechanisms—such as goals, benchmarks, and performance measures—to evaluate agency use of the DNP working system.

**Action needed:** OMB agreed with the concepts of monitoring mechanisms and said it would work with agencies to address this recommendation. In July 2019, OMB informed us that Treasury conducts this monitoring and reports quarterly updates to OMB. OMB needs to provide us with requested documentation related to this monitoring and reporting, so we can independently verify that these actions address our recommendation.

**High-risk areas:** [Medicare Program & Improper Payments](#) and [Strengthening Medicaid Program Integrity](#)

**Director:** Beryl Davis, Financial Management and Assurance

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*Improper Payments: Actions and Guidance Could Help Address Issues and Inconsistencies in Estimation Processes.* [GAO-18-377](#). Washington, D.C.: May 31, 2018.

**Recommendations:**

The Director of OMB should develop guidance:

1. on how agencies test to identify improper payments, such as using a risk-based approach to help ensure that key risks of improper payments, such as eligibility, are addressed through testing processes; and
2. clarifying the appropriate treatment of nonresponse cases during improper payment testing.

**Action needed:** OMB partially agreed with the first recommendation and agreed with the second recommendation. Regarding the first recommendation, in July 2019, OMB stated that it should not have to develop more specific guidance as each program and activity has its own risks. Although we agree that programs and activities may face different risks of improper payment, we continue to believe that guidance from OMB on how agencies test to identify improper payments could help ensure that agencies address the specific risks they identify when developing improper payment estimates.

For the second recommendation, in July 2019, OMB staff stated that they would consider revising guidance to direct agencies to treat nonresponse cases as improper payments and to include a new category for tracking such cases but only after assessing the effect such guidance would have on the agencies' testing and reporting of improper payments. As of February 2020, OMB has not issued the recommended guidance.

**High-risk areas:** [Medicare Program & Improper Payments](#) and [Strengthening Medicaid Program Integrity](#)

**Director:** Beryl Davis, Financial Management and Assurance

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*Improper Payments: Additional Guidance Needed to Improve Oversight of Agencies with Noncompliant Programs.* [GAO-19-14](#). Washington, D.C.: December, 7, 2018.

**Recommendation:** The Director of OMB should take steps to update OMB guidance to specify other types of quality information that agencies with programs noncompliant for 3 or more consecutive years should include in their notifications to Congress, such as significant matters related to risks, issues, root causes, measurable milestones, designated senior officials, accountability mechanisms, and corrective actions or strategies planned or taken by agencies to achieve compliance.

**Action needed:** OMB neither agreed nor disagreed with the recommendation but stated that it had no comments. Taking the recommended steps to update its guidance would help to ensure Congress has sufficient information to effectively oversee agency efforts and take prompt action to help address long-standing challenges or other issues associated with these programs.

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### **Strengthening Information Security**

*Federal Information Security: Agencies and OMB Need to Strengthen Policies and Practices.* [GAO-19-545](#). Washington, D.C.: July 26, 2019.

**Recommendation:** The Director of OMB should expand its coordination of CyberStat review meetings for those agencies with a demonstrated need for assistance in implementing information security.

**Action Needed:** OMB agreed with this recommendation. To consider this recommendation fully implemented, OMB needs to provide us with an updated concept of operations document for the CyberStat program, and demonstrate the expansion of CyberStat review meetings to agencies that require additional assistance due to persistent information security deficiencies.

**High-risk area:** [Ensuring the Cybersecurity of the Nation](#)

**Director:** Vijay A. D'Souza, Information Technology and Cybersecurity

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*Cloud Computing Security: Agencies Increased Their Use of the Federal Authorization Program, but Improved Oversight and Implementation Are Needed.* [GAO-20-126](#). Washington, D.C. Dec. 12, 2019.

**Recommendation:** The Director of OMB should establish a process for monitoring and holding agencies accountable for authorizing cloud services through FedRAMP.

**Action Needed:** OMB neither agreed nor disagreed with this recommendation. According to an OMB Associate General Counsel, the agency does not have a mechanism for enforcing agencies' compliance with its guidance on FedRAMP. However, we believe that OMB can and should hold agencies accountable for complying with its policies. By implementing this recommendation, OMB could substantially improve participation in the FedRAMP program, which is intended to standardize security requirements for federal agencies' authorizations of cloud services.

**High-risk area:** [Ensuring the Cybersecurity of the Nation](#)

**Director:** Vijay A. D'Souza, Information Technology and Cybersecurity

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## Establishing Controls for Disaster Relief

*Hurricane Sandy Relief: Improved Guidance on Designing Internal Control Plans Could Enhance Oversight of Disaster Funding.* [GAO-14-58](#). Washington, D.C.: November 26, 2013.

**Recommendation:** To prepare for oversight of future disaster relief funding, the Director of OMB should develop standard guidance for federal agencies to use in designing internal control plans for disaster relief funding. Such guidance could leverage existing internal control review processes and should include, at a minimum, the following elements: (1) robust criteria for identifying and documenting incremental risks and mitigating controls related to the funding and (2) requirements for documenting the linkage between the incremental risks related to disaster funding and efforts to address known internal control risks.

**Action needed:** OMB generally agreed with this recommendation. OMB staff stated that they believe they addressed the intent of this recommendation through broader government-wide guidance for enterprise risk management.<sup>18</sup> However, this guidance does not include specific guidance for identifying risks related to disaster funding. To fully implement this recommendation, OMB should issue standard guidance for federal agencies to use in designing internal control plans for disaster relief funding, as required by the Bipartisan Budget Act of 2018.<sup>19</sup>

**Director:** Beryl Davis, Financial Management and Assurance

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*2017 Disaster Relief Oversight: Strategy Needed to Ensure Agencies' Internal Control Plans Provide Sufficient Information.* [GAO-19-479](#). Washington, D.C.: June, 28, 2019.

**Recommendation:** The Director of OMB, after consulting with key stakeholders (e.g., the Chief Financial Officers Council), should develop a strategy for ensuring that agencies communicate sufficient and timely internal control plans for effective oversight of disaster relief funds.

**Action needed:** OMB disagreed with this recommendation. OMB staff stated that they believe agency management, not OMB, has responsibility for ensuring compliance with applicable laws and regulations. Although agencies are responsible for submitting their internal control plans, federal law placed the responsibility for establishing the criteria for the internal control plans with OMB. Therefore, we continue to believe our recommendation is warranted to ensure effective oversight of disaster relief funds.

**Director:** Beryl Davis, Financial Management and Assurance

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<sup>18</sup>OMB, *Management's Responsibility for Enterprise Risk Management and Internal Control*, Circular No. A-123 (July 15, 2016).

<sup>19</sup>Pub. L. No. 115-123, § 21208(c) (2018).

## **Oversight of Agency Collection and Coordination of Federal Data on Sexual Violence**

*Sexual Violence Data: Actions Needed to Improve Clarity and Address Differences across Federal Data Collection Efforts.* [GAO-16-546](#). Washington, D.C.: July 19, 2016.

**Recommendation:** To help lessen confusion among the public and policy makers regarding federal data on sexual violence, the Director of OMB should establish a federal interagency forum on sexual violence statistics. The forum should consider the broad range of differences across the data collection efforts to assess which differences enhance or hinder the overall understanding of sexual violence in the United States.

**Action needed:**

OMB neither agreed nor disagreed with this recommendation but stated that it did not believe convening a forum was the most strategic use of resources because agencies were not far enough along with their data collection efforts. We disagreed with OMB's assertion because seven of the 10 data collection efforts have been in place for more than 10 years, and several have been in place for multiple decades. Although OMB continues to encourage interagency collaboration in general and improvements to the National Crime Victimization Survey and the National Intimate Partner and Sexual Violence Survey in particular, other federal data collection efforts influence policy decisions on sexual violence. As a result, broader coordination is needed. Therefore, we continue to believe our recommendation is warranted to provide clarity on federal data and the scope of the sexual violence problem in the United States.

**Director:** Gretta Goodwin, Homeland Security and Justice

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