



## Testimony

Before the Subcommittee on Legislative  
Branch, Committee on Appropriations,  
United States Senate

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# FISCAL YEAR 2023 BUDGET REQUEST

## U.S. Government Accountability Office

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

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Chairman Reed, Ranking Member Braun, and Members of the Subcommittee,

I greatly appreciate the subcommittee's support of GAO's efforts to serve the Congress and improve the federal government's performance, accountability, and transparency. Since 2002, GAO's work has resulted in about \$1.26 trillion in financial benefits. Our work has helped change laws, improve public safety and other services, and promote better management throughout the government. Our average return on investment for the past five years is \$158 to \$1. We have also identified on average over 1,300 program and operational benefits that produced a more effective and efficient government each year during the same time period.

GAO's FY 2023 budget request will continue to advance our efforts in serving the Congress. This request, if honored, would enable us to expand the capabilities of our workforce, transform our information technology tools and cybersecurity, and improve how we deliver results for the Congress.

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## Fiscal Year 2023 Request

GAO requests \$810.3 million for FY 2023, an increase of \$91.1 million (12.7 percent) over the enacted FY 2022 level. GAO also requests the use of \$61.0 million in offsets and supplemental appropriations. With this budget request, we are planning to achieve and maintain 3,500 full-time equivalents (FTEs) in FY 2023.

The request for \$810.3 in appropriated funds includes \$25 million in no-year funds to help meet the congressional directives and requests for oversight of federal infrastructure spending included in the Infrastructure Investment and Jobs Act. The Act requires more than 30 studies. In addition, the Consolidated Appropriations for 2022 (and Joint Explanatory Statements) included 29 GAO studies, with seven of these studies focused on infrastructure-related issues. Congressional committees have indicated an interest in additional GAO oversight of federal infrastructure spending, above and beyond the required studies.

The table below provides a summary by program for the FY 2023 request.

**Table 1: FY 2021 – 2023 Summary of Resources by Program (dollars in thousands)**

Program	Fiscal Year 2021 Actual		Fiscal Year 2022 Enacted		Fiscal Year 2023 Request		Net Change Fiscal Year 2022 / 2023	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Human capital	3,209	\$580,017	3,400	\$631,630	3,500	\$681,270	100	\$49,640
Engagement support		3,860		12,764		14,765		2,001
Infrastructure operations		128,288		141,975		148,205		6,230
Center for Audit Excellence		1,252		2,100		2,100		0
<b>Total budget authority</b>	<b>3,209</b>	<b>\$713,417</b>	<b>3,400</b>	<b>\$788,469</b>	<b>3,500</b>	<b>\$846,340</b>	<b>100</b>	<b>\$57,871</b>
Offsets		(\$52,278)		(\$69,239)		(\$61,021)		\$8,218
<b>Direct Appropriation</b>		<b>\$661,139</b>		<b>\$719,230</b>		<b>\$785,319</b>	<b>100</b>	<b>\$66,089</b>
Infrastructure & Jobs Act Oversight		N/A		N/A	<sup>a</sup>	25,000	<sup>a</sup>	25,000
<b>Total New Appropriations</b>		<b>661,139</b>	<b>3,400</b>	<b>719,230</b>	<b>3,500</b>	<b>810,319</b>	<b>100</b>	<b>91,089</b>

<sup>a</sup> GAO's request includes \$25 million in no-year funds to help meet the congressional directives and oversight of federal infrastructure spending included in the Infrastructure Investment and Jobs Act. The \$25 million will support 125 FTE over a five-year period (25 FTE a year).

Source: GAO-22-900397

Overall, the FY 2023 budget request will enable GAO to continue to increase our capabilities to review the opportunities and challenges associated with rapidly evolving science and technology issues; complex and growing cyber security developments; increasingly complex national security issues and the re-emergence of long-term, strategic competition among nations; and rising health care costs, among other issues. Specifically,

- Science and Technology.** Since 2019, GAO's Science, Technology Assessment, and Analytics (STAA) team has enhanced our ability to support the Congress on science and technology issues. We have provided insight and foresight on new and emerging technologies and supported evidence-based policymaking through data analytics. In addition, we have developed policy options that may enhance the benefits and mitigate the challenges of technologies. We have provided rapid consultation on science and technology issues. GAO's Innovation Lab, housed within STAA, has continued to develop solutions that forge the leading-edge practices of tomorrow for the oversight community of the future.

For example, in 2021, we issued seven short-form explainers, called "Science & Tech Spotlights." The Spotlights have examined a broad range of topics including chemical weapons forensics,

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counter-drone technologies, and genomic sequencing of infectious pathogens. We also issued several technology assessments that examined topics like the accuracy of forensic algorithms, quantum computing and communications, block chain, vaccine development, defense navigation capabilities and the use of artificial intelligence to augment patient health care. In addition, we issued a framework for oversight of artificial intelligence (AI) to help managers ensure accountability and responsible use of AI in government programs and processes. Looking forward, we have ongoing or planned technology assessments on regenerative medicine, precision agriculture, carbon management, and autonomous vehicles.

Our goals are to increase the number of technology assessments that we conduct each year and increase the number of short-to-medium turnaround products. We also are working to improve access to and absorption of our work through a variety of digital publishing tools and expand technical assistance to committees and individual member offices. Finally, we plan to continue to pilot and deploy multiple advanced analytics prototypes to enhance congressional oversight and support.

- **Cybersecurity.** GAO will continue to expand its expertise and ability to assess the cybersecurity challenges facing the nation. With this expanded capacity, we will assess federal efforts to establish and implement a national cyber strategy, enhance the agencies' response to cyber incidents, and improve cyber threat information sharing with critical infrastructure owners and operations. We will also assess the government's efforts to address cybersecurity risks and challenges facing specific critical infrastructure sectors. Finally, we will examine the Department of Defense's (DOD) ability to detect and counter cyber threats, build and maintain its cyber workforce, and meet the challenge of cyber issues in the broader environment, including global dynamics and competition in space.

GAO's deep cyber expertise includes its Center for Enhanced Cybersecurity (CEC), a dedicated group of cyber professionals that dig deep into the technical details of agency systems and networks to get to the bottom of persistent cybersecurity weaknesses. As networks and information systems have become more elaborate, diverse, and interconnected, GAO has recognized the need to cultivate a center of excellence to conduct in-depth

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technical audits. Through vulnerability assessments, cybersecurity control testing, and technical advice, the CEC has ferreted out and recommended fixes for hundreds of weaknesses throughout the federal government— an unrivaled asset for cybersecurity vigilance.

- **National Security Enterprise.** Threats to national security continue to evolve—including threats from Russia, China, North Korea, and Iran, as well as from other global and domestic threats. The war in Ukraine underscores the potential for threats that challenge the international order and jeopardize global security. The White House's March 2021 Interim National Security Strategic Guidance highlighted two principal security trends: China's and Russia's challenge to the traditional international order and the re-emergence of long-term, strategic competition among nations.

In this evolving landscape, DOD plans to invest over \$1.79 trillion on its costliest weapon programs. GAO will continue to evaluate DOD's progress in improving its acquisition of these weapon programs. This includes evaluating cost, schedule, and technical performance of the portfolio.

GAO will also expand assessments of individual programs such as the Navy's Columbia Class submarine and the Air Force's Global Positioning System programs, and DOD's costliest program—the F-35 aircraft. GAO will also continue to assess DOD's efforts to facilitate rapid prototyping and fielding of capabilities within two to five years.

GAO will assess DOD's ability to develop and maintain military forces that are trained and ready to counter emerging threats. We will assess the well-being of DOD's military personnel, the resilience of infrastructure in the face of climate change, and efficiency of the DOD's organizational structure. We will expand our assessments of DOD's ability to efficiently sustain critical platforms and systems throughout their lifecycles. We will also expand assessments of important emerging issues, such as DOD's ability to conduct electromagnetic, and information operations. Finally, we will continue to expand our assessments of the intelligence community's management and structure in support of the national security enterprise.

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- **Health Care Spending.** GAO will continue to examine federal health care spending, which accounts for more than 25 percent of the federal budget. Putting the nation on a sustainable fiscal path requires that the government better understand and restrain the growth in health care spending, including spending on prescription drugs. In March 2021, we issued a report that examined one of the main factors that affects drug spending—drug prices. We found that U.S. prices were two to four times higher compared to prices paid by consumers for brand-name drugs in other selected countries. We have forthcoming work looking at potential drivers of increased federal spending on drugs.

We will also continue to examine the sustainability and integrity of the Medicare and Medicaid programs, which together accounted for more than one trillion dollars in expenditures and an estimated \$148 billion in improper payments in FY 2021. In addition to eroding public trust, the scope of improper payments in these programs jeopardize the government’s ability to provide care for those who most need it in the future.

In addition to supporting work in critical areas, such as national security and healthcare, the FY 2023 budget request would support internal investments needed to enable auditors to better serve the Congress. These internal investments include accelerating IT modernization and addressing deferred maintenance at GAO’s HQ Building.

- **IT Modernization.** GAO will continue to execute its IT Modernization Plan, a multi-phase strategy that shifts the majority of IT operations to cloud computing. Doing so will allow us to take advantage of enhanced capabilities through on-demand infrastructure and greater access to innovative technology provided by cloud vendors. The target state within this strategy is an enterprise IT architecture modernization that provides enterprise-class computing capabilities, scalability, security, and resiliency. IT modernization will also reduce capital expenditures in the long term and make operating costs more predictable.

Moving forward we will continue implementing efforts identified in our IT Modernization Plan. This will increase GAO’s flexibility to evolve IT services as agency mission needs change, strengthen information security, increase IT agility, and maintain compliance. For example, we will continue the implementation of an Enterprise Content Management system, which will replace and retire legacy

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technology. We will also continue to move critical applications from on-site to the cloud and strengthen protection of personally identifiable information across multiple systems.

- **Deferred maintenance.** GAO's FY 2023 budget request will allow us to move forward with critical headquarters building initiatives that have been deferred for several years. In FY 2021, GAO took a major step forward in reducing the more than \$80 million in deferred maintenance at our headquarters building by starting work on \$16.4 million in critical building repairs and replacements. This initial installment in our multi-year effort to reduce the backlog of maintenance will help ensure the reliability and safety of the headquarters building for staff and tenants for many years to come. In addition, GAO plans to begin work on a variety of critical maintenance and construction initiatives, including constructing a new secure room for our growing body of work involving classified information and adding blast protection to the windows at our HQ building.

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## Highlights from FY 2021 and Recent Results

GAO documented \$66.2 billion in financial benefits and over 1,200 in program and operational benefits in FY 2021. GAO issued 578 reports and more than 500 legal decisions, and made 1,602 recommendations to improve government operations. GAO also testified at least once before 45 separate committees or subcommittees on a range of issues.

The Congress continues to use GAO's work to inform its legislative decisions. For example, recently enacted legislation, such as the National Defense Authorization Act for FY 2022, Consolidated Appropriations Act for FY 2021, and Infrastructure Investment and Jobs Act included more than 50 directives for agencies to implement our recommendations or take actions based on recommendations or findings. Most recently, the Consolidated Appropriations Act for FY 2022 included over 25 directives that would spur agency action on GAO's recommendations. For example, the Act:

- requires the Office of Management and Budget (OMB) to publicly post apportionments for executive branch appropriations, as we recommended, to increase visibility into OMB's use of its apportionment authority;
- directs DOD to report to Congress on its progress toward deploying the electronic health record system;

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- directs the Department of Energy to establish a performance baseline for the U.S. International Thermonuclear Experimental Reactor Program, consistent with our long-standing priority recommendation; and
  - directs the National Institute of Standards and Technology to coordinate across the federal government in identifying an authoritative set of climate information, as we recommended, to assist organizations in developing standards to improve building resiliency and therefore lower long-term costs.

Agencies also act on our recommendations to improve their programs and operations. Agencies typically implement 75 percent or more of our recommendations within four years. For example, in FY 2021 our work on:

- **public safety and security** led the Food and Drug Administration (FDA) to release information on its review of COVID-19 therapeutic emergency use authorizations (EUAs) and COVID-19 vaccine EUAs, increasing public transparency about the products' safety and effectiveness;
- **vulnerable populations** prompted the FDA to develop a timeline to finalizing its guidance for managing the risk of arsenic in infant rice cereal and to coordinate with the U.S. Department of Agriculture (USDA) on developing methods to detect arsenic in food, which will better protect human health and reduce potential duplication in research; and
- **agency operations** led the Centers for Disease Control and Prevention (CDC) to implement 195 recommendations to help address weaknesses in cybersecurity controls, which will help protect its systems from threats and vulnerabilities and ensure the security of sensitive data about the nation's health.

We also continued to make an impact with key bodies of work, including our COVID-19, High Risk, and fragmentation, overlap and duplication reporting.

**COVID-19 Response and Recovery.** Since spring 2020, we have provided ongoing [oversight](#) of the federal government's response to COVID-19. In April 2022, we issued our tenth government-wide report.



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We have also issued an additional 145 individual reports, testimonies, or other products, through April 1, 2022. Across our body of COVID-19 related work we have made 279 recommendations to federal agencies, and raised 15 legislative matters for congressional consideration to improve the government's COVID-19 pandemic response and increase transparency and accountability over emergency and non-emergency federal spending<sup>1</sup>. Agencies have partially or fully implemented more than one-third of these recommendations.

**High Risk.** In March 2021, we issued the biennial update of our [High Risk Report](#) to focus attention on government operations that are vulnerable to fraud, waste, abuse, and mismanagement or that need transformation—offering solutions to 36 high-risk problems. In FY 2021, our high-risk work yielded \$52 billion in financial benefits, 508 other benefits, 157 reports, and 37 testimonies. Financial benefits to the federal government from addressing high-risk areas over the past 16 years (FY 2006 through FY 2021) have totaled nearly \$627 billion.

In January 2022, GAO also [designated](#) the Department of Health and Human Services' (HHS) coordination and leadership of public health emergencies as High Risk due to significant, long-standing deficiencies. For more than a decade, GAO has found persistent deficiencies in HHS's leadership role preparing for and responding to public health emergencies, including COVID-19 and other infectious diseases and extreme weather events.

**Fragmentation, Overlap, and Duplication.** In 2022, we issued our 12th annual [report](#), which identified 94 new actions in 21 new areas (and nine existing areas) that could reduce fragmentation, overlap, and duplication, or provide other cost savings and opportunities to enhance revenue across the federal government. From 2011 to 2022, we identified 1,299 such actions. As of March 2022, the Congress and executive branch agencies had fully addressed 724 of these actions and partially addressed 240, yielding about \$552 billion in financial benefits.

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## Concluding Remarks

GAO has had another year of strong performance in serving the Congress. We have a proven track record of delivering a sound return on investment. These results are due to the hard work and dedication of our diverse and professional multidisciplinary staff. GAO continues to

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<sup>1</sup>[GAO-22-105715](#), *Emergency Relief Funds: Significant Improvements are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond*. (Washington, D.C.: March 17, 2022).

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successfully attract and retain a talented and dedicated workforce, and is recognized as one the best places to work in the federal government. In June 2021, the Partnership for Public Service ranked GAO first among mid-size federal agencies as a “best place to work.”

We value the opportunity to serve the Congress and the nation by providing timely and insightful analysis on the quickly evolving challenges facing the country. Our FY 2023 budget request allows GAO to build on our resilience to adapt to the rapidly changing requirements of today. This will ensure that GAO is well-positioned and prepared to address both emerging and long-term priorities of the Congress.

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A. Nicole Clowers, Managing Director, [ClowersA@gao.gov](mailto:ClowersA@gao.gov), (202) 512-4400, U.S. Government Accountability Office, 441 G Street NW, Room 7125, Washington, DC 20548

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## Public Affairs

Chuck Young, Managing Director, [youngc1@gao.gov](mailto:youngc1@gao.gov), (202) 512-4800  
U.S. Government Accountability Office, 441 G Street NW, Room 7149  
Washington, DC 20548

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## Strategic Planning and External Liaison

Stephen J. Sanford, Managing Director, [spel@gao.gov](mailto:spel@gao.gov), (202) 512-4707  
U.S. Government Accountability Office, 441 G Street NW, Room 7814,  
Washington, DC 20548

