441 G St. NW
Washington, DC 20548

August 21, 2025

Sam Corcos
Chief Information Officer
U.S. Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

Chief Information Officer Open Recommendations: Department of the Treasury

Dear Mr. Corcos:

I am writing to you with respect to your role as the Chief Information Officer (CIO) for the Department of the Treasury. As an independent, non-partisan agency that works for Congress, GAO's mission is to support Congress in meeting its constitutional responsibilities and help improve the performance and ensure the accountability of the federal government. Our work includes investigating matters related to the use of public funds and evaluating programs and activities of the U.S. Government at the request of congressional committees and subcommittees, on the initiative of the Comptroller General, and as required by public laws or committee reports. Our duties include reporting our findings and recommending ways to increase economy and efficiency in government spending. The purpose of this letter is to provide an overview of the open, publicly available GAO recommendations to Treasury that call for the attention of the CIO.

We identified recommendations that relate to the CIO's roles and responsibilities in effectively managing IT. They include strategic planning, investment management, and information security. We have previously reported on the significance of the CIO's role in improving the government's performance in IT and related information management functions.[1] Your attention to these recommendations will help ensure the secure and effective use of IT at the department.

Currently, Treasury has 21 open recommendations that call for the attention of the CIO, including one that is relevant to a component-level CIO. These do not include recommendations made to the Internal Revenue Service, which are addressed in a separate letter. We will send a copy of that letter to your office.

Each of these 21 recommendations relates to a GAO High-Risk area: (1) Ensuring the Cybersecurity of the Nation or (2) Improving IT Acquisitions and Management.[2] In addition,

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[1]See for example, GAO, *Federal Chief Information Officers: Critical Actions Needed to Address Shortcomings and Challenges in Implementing Responsibilities*, GAO-18-93 (Washington, D.C.: Aug. 2, 2018).

[2]GAO, *High-Risk Series: Heightened Attention Could Save Billions More and Improve Government Efficiency and Effectiveness*, GAO-25-107743 (Washington, D.C.: Feb. 25, 2025).

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GAO has designated one of the 21 as a priority recommendation.[3] Fully implementing these open recommendations could significantly improve Treasury's ability to deter threats and manage its critical systems, operations, and information. I have summarized selected recommendations here. See the enclosure for a full list, and additional details on the GAO recommendations.

Ensuring the Cybersecurity of the Nation. Treasury needs to take additional steps to improve its security practices and workforce planning. This includes incorporating key cloud security practices and building a workforce—with critical skills and competencies—that can implement these improvements. For example, we recommended that the department fully implement Federal Risk and Authorization Management Program requirements, to include performing a review and risk analysis of the cloud service provider for one of its systems. Implementing this recommendation will help ensure that Treasury fully identifies the security risk of the system.

In addition, we recommended that Treasury fully address key practices for implementing a workforce action plan. Implementing this recommendation will help ensure that Treasury is able to maintain a skilled cybersecurity workforce to protect its systems.

Improving IT Acquisitions and Management. Treasury needs to address challenges related to effectively acquiring and managing IT. For example, we recommended that the department review and approve IT acquisition plans per federal requirements. Until Treasury implements this recommendation, it risks having limited visibility into planned IT expenditures.

Treasury also needs to fully address statutory requirements for IT portfolio management. Specifically, we recommended that Treasury complete annual reviews of its IT portfolio consistent with federal requirements. Until Treasury implements this recommendation, it may miss opportunities to identify areas of duplication within its IT portfolio and to develop strategies to streamline operations and optimize resource allocation.

In addition to GAO's recommendations, the Treasury Inspector General also has multiple open recommendations in the area of cybersecurity. These include recommendations that relate to the department's requirements under the Federal Information Security Modernization Act of 2014.[4] It will be important to address both GAO and Inspector General recommendations.

Copies of this letter are being sent to the appropriate congressional committees and the Federal CIO. The letter will also be available at no charge on the GAO website at https://www.gao.gov. In addition, we sent a separate letter related to department-wide priority recommendations to the Secretary and Deputy Secretary of the Treasury.[5]

If you have any questions or would like to discuss any of the recommendations outlined in this letter, please do not hesitate to contact me at marinosn@gao.gov. Contact points for our Offices

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[3]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 duplication issue. Since 2015, GAO has sent letters to selected agencies to highlight the importance of implementing such recommendations.

[4]The Federal Information Security Modernization Act of 2014, Pub. L. No. 113-283, 128 Stat. 3073 (Dec. 18, 2014) largely superseded the Federal Information Security Management Act of 2002, enacted as Title III, E-Government Act of 2002, Pub. L. No. 107-347, 116 Stat. 2899, 2946 (Dec. 17, 2002).

[5]GAO, *Priority Open Recommendations: Department of the Treasury,* GAO-25-108067 (Washington, D.C.: Aug. 12, 2025).

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of Congressional Relations and Public Affairs may be found on the last page of this letter. Our teams will continue to coordinate with your staff on addressing these 21 open recommendations that call for the attention of the CIO. I appreciate Treasury's continued commitment and thank you for your personal attention to these important recommendations.

Sincerely,

//SIGNED//

Nick Marinos
Managing Director
Information Technology and Cybersecurity

Enclosure

cc: Mr. Nate Reboja, CIO, Bureau of the Fiscal Service

       Mr. Gregory Barbaccia, Federal CIO, Office of Management and Budget

Enclosure

Chief Information Officer Open Recommendations to the Department of the Treasury

This enclosure includes the open, publicly available GAO recommendations to the Department of the Treasury that call for the attention of its Chief Information Officer (CIO). We have divided these recommendations into two categories: (1) ensuring the cybersecurity of the nation and (2) improving IT acquisitions and management.

Ensuring the Cybersecurity of the Nation

Federal agencies depend on IT systems to carry out operations and process, maintain, and report essential information. The security of these systems and data is vital to protecting individual privacy and ensuring national security. Table 1 provides information on the open cybersecurity-related recommendations relevant to the Treasury CIO.

Table 1: Open Chief Information Officer-related Cybersecurity Recommendations for the Department of the Treasury

GAO report number	GAO report title	Recommendation
GAO-23-105482	Cloud Security: Selected Agencies Need to Fully Implement Key Practices	The Secretary of the Treasury should ensure that the agency commits to a time frame for when it plans to require the use of multifactor authentication for its selected Software as a Service (SaaS) system 1, and implements the plan. (Recommendation 27)
		The Secretary of the Treasury should ensure that the agency fully implements continuous monitoring for its selected SaaS system 2, to include implementing its plans for continuous monitoring of the security controls that are the agency's responsibility and documenting the use of vulnerability management procedures and tools to monitor the agency's cloud infrastructure. (Recommendation 29)
		The Secretary of the Treasury should ensure that the agency fully implements continuous monitoring for its selected SaaS system 1, to include reviewing the continuous monitoring deliverables from the cloud service provider. (Recommendation 30)
		The Secretary of the Treasury should ensure that the agency fully implements the Federal Risk and Authorization Management Program (FedRAMP) requirements, to include performing a review and risk analysis of the cloud service providers' FedRAMP security packages for its selected SaaS system 1. (Recommendation 32)
		The Secretary of the Treasury should ensure that the agency fully documents its procedures for responding to and recovering from security and privacy incidents for its SaaS system 1. (Recommendation 34)
		The Secretary of the Treasury should ensure that the agency fully documents its procedures for responding to and recovering from security and privacy incidents for its SaaS system 2. (Recommendation 35)
GAO-24-105658	Cybersecurity: Federal Agencies Made Progress, but Need to Fully Implement Incident Response	The Secretary of the Treasury should ensure that the agency fully implements all event logging requirements as directed by Office of Management and Budget

GAO report number	GAO report title	Recommendation
	Requirements	guidance. (Recommendation 13)
GAO-25-106795	Cybersecurity Workforce: Departments Need to Fully Implement Key Practices	The Secretary of the Treasury should ensure that the Department of the Treasury fully addresses the practices described in our report associated with conducting workforce analyses. (Recommendation 14)
		The Secretary of the Treasury should ensure that the Department of the Treasury fully addresses the practices described in our report associated with developing a workforce action plan. (Recommendation 15)
		The Secretary of the Treasury should ensure that the Department of the Treasury fully addresses the practices described in our report associated with implementing and monitoring a workforce action plan. (Recommendation 16)
		The Secretary of the Treasury should ensure that the Department of the Treasury fully addresses the practices described in our report associated with evaluating and revising a workforce action plan. (Recommendation 17)
		The Secretary of the Treasury should ensure that the Department of the Treasury identify and analyze the effectiveness of its mitigation actions on the cybersecurity workforce challenges. (Recommendation 18)
GAO-25-107819	General Fund: Improvements Needed in Controls over Retention of Key System Security and Cash Activity Documentation	The Commissioner of Fiscal Service should reasonably assure that agency policy related to information system security documentation, including system security plans and interconnection agreements, is fully implemented for the systems relevant to the Schedules of the General Fund. (Recommendation 1)*

*Indicates a priority recommendation.
Source: GAO summary based on previously issued reports. | GAO-25-108541

Improving IT Acquisitions and Management

Federal IT investments too frequently fail to deliver capabilities in a timely, cost-effective manner. Key management challenges—such as a lack of disciplined project planning and program oversight—continue to hamper effective acquisition and management of the government's IT assets. Table 2 provides information on the open IT acquisition and management-related recommendations relevant to the Treasury CIO.

Table 2: Open Chief Information Officer (CIO)-related IT Acquisition and Management Recommendations for the Department of the Treasury

GAO report number	GAO report title	Recommendation
GAO-15-431	Telecommunications: Agencies Need Better Controls to Achieve Significant Savings on Mobile Devices and Services	To help the department effectively manage spending on mobile devices and services, the Secretary of the Treasury should ensure an inventory of mobile devices and services is established department-wide (i.e., all components' devices and associated services are accounted for).
		To help the department effectively manage spending on mobile devices and services, the Secretary of the Treasury should ensure procedures to monitor and control

GAO report number	GAO report title	Recommendation
		spending are established department-wide. Specifically, ensure that (1) procedures include assessing devices for zero, under, and over usage; (2) personnel with authority and responsibility for performing the procedures are identified; and (3) the specific steps to be taken to perform the process are documented.
GAO-16-468	Information Technology: Federal Agencies Need to Address Aging Legacy Systems	To address obsolete IT investments in need of modernization or replacement, the Secretaries of Agriculture, Commerce, Defense, Energy, Health and Human Services, Homeland Security, State, the Treasury, Transportation, and Veterans Affairs; the Attorney General; and the Commissioner of Social Security should direct their respective agency CIOs to identify and plan to modernize or replace legacy systems as needed and consistent with the Office of Management and Budget's (OMB) draft guidance, including time frames, activities to be performed, and functions to be replaced or enhanced.
GAO-18-42	Information Technology: Agencies Need to Involve Chief Information Officers in Reviewing Billions of Dollars in Acquisitions	The Secretary of the Treasury should ensure that IT acquisition plans or strategies are reviewed and approved according to OMB's guidance. (Recommendation 23)
GAO-19-49	Information Technology: Departments Need to Improve Chief Information Officers' Review and Approval of IT Budgets	The Secretary of the Treasury should direct the department CIO to establish, for any OMB common baseline requirements that are related to IT budgeting that have been delegated, a plan that specifies the requirement being delegated, demonstrates how the CIO intends to retain accountability for the requirement, and ensures through quality assurance processes that the delegated official will execute such responsibilities with the appropriate level of rigor. (Recommendation 40)
GAO-24-105980	Artificial Intelligence: Agencies Have Begun Implementation but Need to Complete Key Requirements	The Secretary of the Treasury should ensure that the department develops a plan to either achieve consistency with Executive Order 13960 section 5 for each artificial intelligence (AI) application or retires AI applications found to be developed or used in a manner that is not consistent with the order. (Recommendation 26)
		The Secretary of the Treasury should ensure that the department updates its AI use case inventory to include all the required information, at minimum, and takes steps to ensure that the data in the inventory aligns with provided instructions. (Recommendation 27)
GAO-25-107041	IT Portfolio Management: OMB and Agencies Are Not Fully Addressing Selected Statutory Requirements	The Secretary of the Treasury should direct the department CIO to work with OMB to ensure that annual reviews of their IT portfolio are conducted in conjunction with the Federal CIO and the Chief Operating Officer or Deputy Secretary (or equivalent), as prescribed by the Federal Information Technology Acquisition Reform Act. (Recommendation 32)

Source: GAO summary based on previously issued reports. | GAO-25-108541

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