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Acting Comptroller General
of the United States

September 1, 2026

The Honorable Marco Rubio
Secretary of State
U.S. Department of State
2201 C Street, NW
Washington, D.C. 20520

Priority Open Recommendations: Department of State

Dear Secretary Rubio:

The purpose of this letter is to call your personal attention to two areas where open recommendations to the Department of State should be given high priority.

In January 2026, we reported that, on a government-wide basis, 77 percent of our recommendations made 5 years ago were implemented.¹ State's recommendation implementation rate was 84 percent. As of August 2026, State has 148 open recommendations, including nine priority recommendations.² Since our April 2025 letter, State has implemented six priority recommendations.³ I appreciate State's continued commitment to addressing our recommendations, which will better position the department to more effectively and efficiently achieve its mission.

We are highlighting the following key areas that warrant your timely and focused attention:

- **Managing fraud risks.** Fraud poses a significant risk to the integrity of federal programs and erodes trust in government, especially in the complex environments in which U.S. foreign assistance is often delivered. As part of the reorganization of foreign assistance, State assumed oversight for over \$30 billion in direct budget support (DBS) that had been provided to Ukraine through the World Bank. Our work highlighted a variety of risks to this funding that demonstrates the need for State to enhance its oversight. For example, our work identified a number of unusual expenditure changes that we [recommended](#) State work

¹GAO, *Performance and Accountability Report, Fiscal Year 2025*, [GAO-26-900644](#) (Washington, D.C.: Jan. 29, 2026).

²GAO considers a recommendation to be a priority if, when implemented, it 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.

³GAO, *Priority Open Recommendations: Department of State*, [GAO-25-108069](#) (Washington, D.C.: Apr. 11, 2025). In this letter, we identified 13 priority recommendations and 619 other open recommendations. Since then, in addition to the six recommendations that State implemented, the priority status was removed from two recommendations, and we added four new priority recommendations. In addition, State implemented over 450 other recommendations. Our [recommendations database](#) only includes recommendations that are in publicly available reports.

with the World Bank to examine. Doing so would help ensure funding for DBS was used as intended.

- **Strengthening oversight of U.S. security assistance.** The U.S. provides defense articles and services, such as missiles and military training, to many foreign partners. While this assistance is provided to support national security interests, it may also compromise U.S. military and technological advantages if partners fail to keep the defense articles appropriately secure or transfer them to our adversaries. State is responsible for investigating and reporting such violations to Congress. We found State's investigations, documentation, and reporting of potential violations were inconsistent. We [recommended](#) State document the status and findings of its investigations and develop guidance for determining when to report an incident to Congress. Doing so could inform congressional oversight of future assistance.

In February 2025, we issued our biennial update to GAO's [High Risk List](#).⁴ Government-wide high-risk areas have direct implications for State and its operations, including [managing federal real property](#). We also identified actions State should take to reduce fragmentation, overlap, and duplication, such as [improving information sharing and collaboration](#) with the Department of Defense when vetting international military students. More information on our [Duplication and Cost Savings](#) work can be found on the GAO website.

A comprehensive list of open recommendations, including new priority recommendations, and information about their status can be found on the GAO website at [Recommendations Database | U.S. GAO](#). Copies of this letter are being sent to the appropriate congressional committees.⁵ This letter will also be available at [Priority Recommendations | U.S. GAO](#).

We would welcome an opportunity to discuss how to address our open recommendations, as we pursue the shared goal of working to increase efficiency and effectiveness of government programs and spending. Please do not hesitate to contact me or Kimberly Gianopoulos, Managing Director, International Affairs and Trade Team at gianopoulosk@gao.gov. Contact points for our Offices of Congressional Relations and Media Relations may be found on the last page of this letter. Thank you for your personal attention to these important issues.

Sincerely,

//SIGNED//

Orice Williams Brown
Acting Comptroller General
of the United States

⁴This list identifies government operations with greater vulnerabilities to fraud, waste, abuse, and mismanagement. 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).

⁵We also help Congress identify congressional oversight actions that can help agencies implement priority recommendations, such as incorporating them into legislation. James M. Inhofe National Defense Authorization Act for Fiscal Year 2023, Pub. L. No. 117-263, § 7211(a)(2), 136 Stat. 2395, 3668 (2022) (codified at 31 U.S.C. § 719 note). Congress can also use its budget, appropriations, and oversight processes to incentivize executive branch agencies to act on our recommendations and monitor their progress. For example, Congress can hold hearings focused on agencies' progress in implementing priority recommendations, withhold funds when appropriate, or take other actions to provide incentives for agencies to act.

cc: Raphael Carland, Director, Bureau of Political-Military Affairs, Office of Regional Security and Arms Transfers

James Feltman, Director, Bureau of Overseas Building Operations

Dr. Kelly Fletcher, Chief Information Officer for the Department of State

Mora Namder, Assistant Secretary, Bureau of Consular Affairs

Kyle Peterson, Acting Director, Office of Foreign Assistance

Douglas Pitkin, Acting Comptroller for the Department of State

Andrew Veprek, Assistant Secretary of State, Bureau of Population, Refugees, and Migration

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