



UNITED STATES GOVERNMENT
ACCOUNTABILITY OFFICE

Report to Congressional Addressees

Additional Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Billions of Dollars in Financial Benefits

ANNUAL
REPORT

The cover features a collage of American symbols: a portion of the US flag, a close-up of a US dollar bill showing the eagle and 'UNUM' motto, and several US coins (quarter, dime, penny). A blue network of dots and lines is overlaid on the entire scene.

June 2023

GAO Highlights

Highlights of [GAO-23-106089](#), a report to congressional addressees

Why GAO Did This Study

GAO issues annual reports on federal programs, agencies, offices, and initiatives—either within departments or government-wide—that have duplicative goals or activities. As part of this work, GAO also identifies additional opportunities for greater efficiency and effectiveness that result in cost savings or enhanced revenue collection.

This report discusses new opportunities for achieving billions of dollars in financial savings and improving the efficiency and effectiveness of a wide range of federal programs. It also evaluates the status of matters for congressional consideration and recommendations for federal agencies related to the Duplication and Cost Savings body of work.

In addition, this report provides examples of open matters to Congress and recommendations to federal agencies where further implementation steps could yield significant financial and other (non-financial) benefits.

View [GAO-23-106089](#). For more information, contact Jessica Lucas-Judy at (202) 512-6806 or lucasjudyj@gao.gov or Michelle Sager at (202) 512-6806 or sagerm@gao.gov.

June 2023

2023 ANNUAL REPORT

Additional Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Billions of Dollars in Financial Benefits

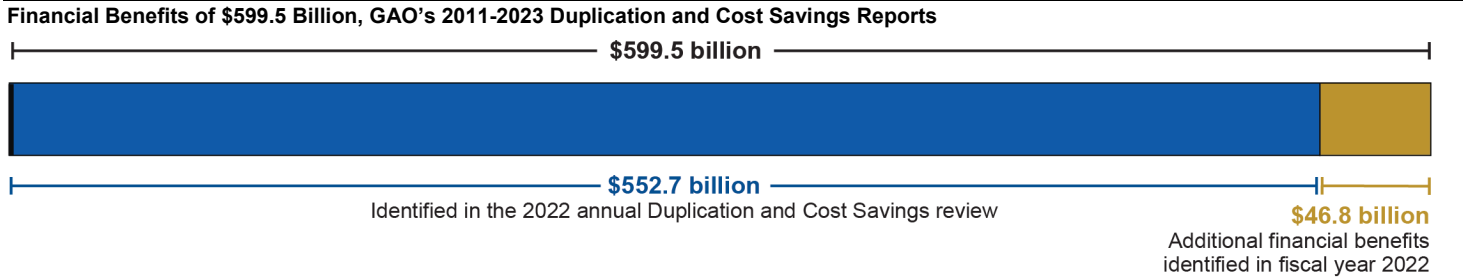
What GAO Found

GAO identified 100 new matters and recommendations in 35 new topic areas for Congress or federal agencies to improve the efficiency and effectiveness of government. For example:

- Congress should reauthorize the First Responder Network Authority by 2027 to ensure the continuity of the public-safety broadband network and collection of potential revenues of **billions of dollars over 15 years**.
- The Office of Personnel Management could save **hundreds of millions of dollars or more annually** by implementing a monitoring mechanism to identify and remove ineligible family members from the Federal Employees Health Benefits program.
- Responsible federal offices need a national broadband internet access strategy and should address any key statutory limitations to better manage fragmented efforts across 15 federal agencies and more than 130 programs, and to address overlap and potential duplication.
- The Department of Health and Human Services' Administration for Community Living should identify a mechanism for nine federal programs across four federal agencies to continue sharing falls prevention information with one another and with disability organizations and providers in order to better manage fragmentation and potentially **save tens of millions of dollars annually** by reducing medical expenses related to falls.
- The Internal Revenue Service should document processes used to address certain compliance risks for COVID-19 employer tax credits, and implement additional compliance activities to potentially recapture **tens of millions of dollars or more** of ineligible claims.
- The General Services Administration could generate or save **millions of dollars** in property sales or space reduction opportunities by leveraging lessons learned to help with decision-making processes.
- The Small Business Administration could recover **millions of dollars** by taking additional steps to identify and respond to potentially fraudulent or ineligible Restaurant Revitalization Fund recipients.
- Congress and federal agencies could better manage fragmentation across the more than 30 federal entities involved in disaster recovery to improve service delivery to disaster survivors and improve the effectiveness of recovery efforts.

Congress and agencies have addressed many of the 1,885 matters and recommendations that GAO identified from 2011 to 2023 to reduce costs, increase revenues, and improve agencies' operating effectiveness, although work remains to fully address them. To achieve these benefits, as of April 2023, Congress and agencies had fully addressed 1,239 (about 66 percent) of the 1,885 matters and recommendations and partially addressed 144 (about eight percent).

As shown in the figure below, these efforts have cumulatively resulted in about \$600 billion in financial benefits, an increase of \$46.8 billion from GAO's last report on this topic. These are rough estimates based on a variety of sources that considered different time periods and used different data sources, assumptions, and methodologies.



Source: GAO. | GAO-23-106089

Further steps are needed to fully address the matters and recommendations GAO identified from 2011 to 2023. While GAO is no longer tracking 119 matters and recommendations due to changing circumstances, GAO estimates that fully addressing the remaining 527 open matters and recommendations could result in savings of tens of billions of dollars and improved government services, among other benefits. For example:

Examples of Open Topic Areas with Potential Financial Benefits

| Topic area and description (GAO report number linked) | Mission | Potential benefits (Source when financial) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------------------------------------------------------------|
| *Medicare Payments by Place of Service: Congress should consider directing the Secretary of Health and Human Services to equalize payment rates between settings for evaluation and management office visits and other services that the Secretary deems appropriate. (GAO-16-189) | Health | \$141 billion over 10 years (Congressional Budget Office) |
| *Nuclear Waste Disposal: The Department of Energy may be able to reduce certain risks by adopting alternative approaches to treating a portion of its low-activity radioactive waste. (GAO-22-104365) | Energy | Tens of billions of dollars (GAO) |
| Navy Shipbuilding: The U.S. Navy could improve its acquisition practices and take steps to ensure ships can be efficiently sustained. (GAO-20-2) | Defense | Billions of dollars (GAO) |
| Medicare Advantage: The Centers for Medicare & Medicaid Services could better adjust payments for differences between Medicare Advantage plans and traditional Medicare providers in the reporting of beneficiary diagnoses. (GAO-12-51) | Health | Billions of dollars (MedPAC) |
| *Internal Revenue Service Enforcement Efforts: Enhancing the Internal Revenue Service enforcement and service capabilities can help reduce the gap between taxes owed and paid by collecting tax revenue and facilitating voluntary compliance. This could include expanding third-party information reporting. For example, reporting could be required for certain payments that rental real estate owners make to service providers, such as contractors who perform repairs on their rental properties, and for payments that businesses make to corporations for services. (GAO-09-238, GAO-08-956) | General Government | Billions of dollars (Joint Committee on Taxation) |
| *Foreign Military Sales Administrative Account: Congress should consider redefining what can be considered an allowable expense to be charged from the administrative account. (GAO-18-401) | Defense | Tens of millions of dollars annually (GAO) |

Legend: * = Legislation is likely to be necessary to fully address all actions in this topic area.

Source: GAO. | GAO-23-106089

Note: All estimates of potential financial benefits are dependent on various factors, such as whether action is taken and how it is taken. For estimates of potential financial benefits where outside estimates of potential financial benefits were not available, GAO developed the notional estimates, which are intended to provide a sense of the potential magnitude of benefits. Notional estimates have been developed using broad assumptions about potential financial benefits which are rooted in previously identified losses, the overall size of the program, previous experience with similar reforms, and similar rough indicators of potential financial benefits.

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June 14, 2023

Congressional Addressees

We issue annual reports on federal programs, agencies, offices, and initiatives—either within departments or government-wide—that have duplicative goals or activities.¹ As part of this work, we also identify additional opportunities for greater efficiency and effectiveness that result in cost savings or enhanced revenue collection.

Since 2011, we introduced 132 matters for Congress and 1,753 recommendations for federal agencies to eliminate, reduce, or better manage fragmentation, overlap, or duplication or realize financial benefits—cost savings or enhanced revenue collection.² Actions by Congress and federal agencies in these areas have resulted in about \$600 billion in financial benefits. We also estimate tens of billions more dollars could be saved by fully implementing our remaining open matters and recommendations that we have identified as having potential for financial benefits.³

¹Pub. L. No. 111-139, § 21, 124 Stat. 8, 29 (2010), *codified at* 31 U.S.C. § 712 note.

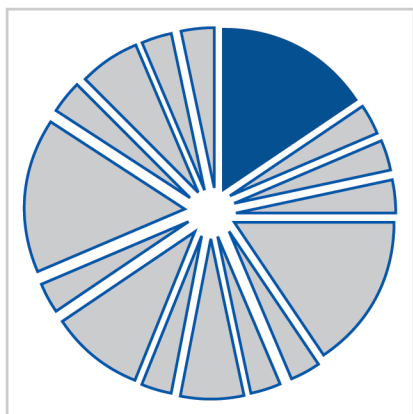
²We previously identified these matters and recommendations collectively as “actions;” see appendix I for more information. The count includes matters and recommendations introduced in this report, previously identified in our Duplication and Cost Savings body of work, and from prior GAO reports not previously tracked in this body of work but that have potential financial benefits. See GAO’s Duplication and Cost Savings web page for links to the 2011 to 2022 annual reports: <http://www.gao.gov/duplication-cost-savings>.

³In calculating our total estimated realized and potential financial benefits, we relied on individual estimates from a variety of sources, which considered different time periods and used different data sources, assumptions, and methodologies. These totals represent a rough estimate of financial benefits. Realized benefits have been rounded to the nearest \$100 million. Estimated potential financial benefits are subject to increased uncertainty, depending on whether, how, and when they are addressed, and are presented using a notional statement of magnitude. In a separate effort, we are using simulation models and our historical data on realized financial benefits to estimate potential financial benefits that could result from fully implementing all open recommendations and matters. We expect to issue a report summarizing the results later this month.

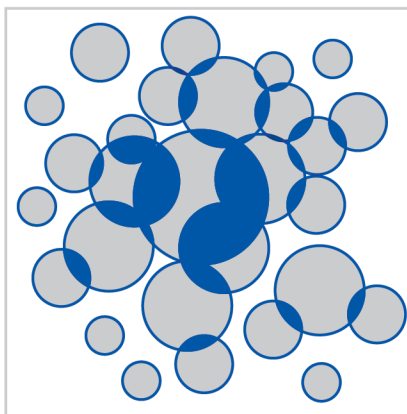
Figure 1 defines the terms we use in this work.

Figure 1: Definitions of Fragmentation, Overlap, and Duplication

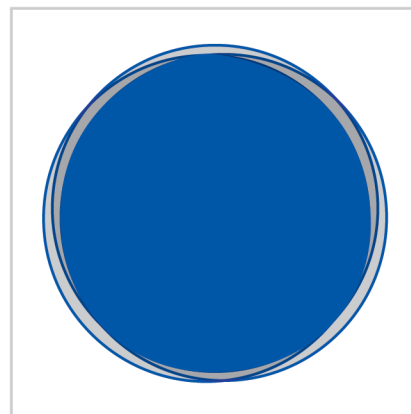
Fragmentation refers to those circumstances in which more than one federal agency (or more than one organization within an agency) is involved in the same broad area of national need and opportunities exist to improve service delivery.



Overlap occurs when multiple agencies or programs have similar goals, engage in similar activities or strategies to achieve them, or target similar beneficiaries.



Duplication occurs when two or more agencies or programs are engaged in the same activities or provide the same services to the same beneficiaries.



Source: GAO. | GAO-23-106089



Tracking action on GAO matters and recommendations

GAO's [Duplication and Cost Savings website](#) is publicly accessible and allows Congress, agencies, and the public to track the federal government's progress in addressing the issues we have identified. This website includes a downloadable spreadsheet containing all matters and recommendations related to the work on fragmentation, overlap, duplication, cost savings, or revenue enhancements.

The spreadsheet can be filtered by the GAO report number, mission, report name, implementation status, and implementing entities (Congress or federal agencies). The spreadsheet additionally notes which recommendations are also GAO priority recommendations—those recommendations GAO believes warrant priority attention from the heads of departments or agencies.

Additionally, GAO's Duplication and Cost Savings website can provide real-time updates on open matters and recommendations related to duplication, overlap, fragmentation, cost savings, and revenue enhancements.

Source: GAO. | GAO-23-106089

This report identifies 35 new topic areas where a broad range of federal agencies could achieve greater efficiency or effectiveness. For each area, we suggest matters and recommendations that Congress or federal agencies could take to reduce, eliminate, or better manage fragmentation, overlap, or duplication, or achieve other financial benefits.

In addition to identifying new topic areas, we continue to monitor the progress Congress and agencies have made in addressing matters and recommendations we previously identified (see sidebar).

This report is based upon work we previously conducted in accordance with generally accepted government auditing standards or our quality assurance framework. See appendix I for more information on our scope and methodology.

New Opportunities Exist to Improve Efficiency and Effectiveness across the Federal Government

This report presents 100 matters for Congress and recommendations for federal agencies across 35 new topic areas.⁴ Of these 35 new topic areas, 26 concern fragmentation, overlap, or duplication in government missions and functions (see table 1). Appendix II provides more detailed information about the 26 new topic areas.

Table 1: New Fragmentation, Overlap, and Duplication Topic Areas Identified in This Report

| Mission | Topic area | Page |
|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| Defense | 1. DOD Artificial Intelligence Strategies: The Department of Defense should finalize and issue guidance and agreements that define roles and responsibilities to improve collaboration to better manage fragmentation among entities involved in artificial intelligence across the department. | 32 |
| | 2. DOD Predictive Maintenance: The military services should each designate a single entity with sufficient authority and resources necessary to support the implementation of predictive maintenance and better manage fragmentation. | 34 |
| | 3. National Security and Commercial Satellite Imagery and Analytics: The Secretary of Defense and Director of National Intelligence could better manage fragmentation, reduce risk of overlap, and potentially achieve cost savings, by establishing clear roles and responsibilities across intelligence and defense stakeholders. | 36 |
| | 4. Defense Logistics Agency Disposal Codes: The Department of Defense could better manage fragmentation to meet material disposition program goals by improving demilitarization coding processes and developing guidance on assessing disposition decisions. | 38 |
| Economic Development | 5. Broadband National Strategy: Responsible federal offices need a national broadband internet access strategy and should address any key statutory limitations to better manage fragmented efforts across 15 federal agencies and more than 130 programs, and to address overlap and potential duplication. | 40 |
| | 6. Tribal Broadband National Strategy: The federal government should develop a national strategy and coordination framework to better manage the fragmentation among programs intended to increase tribal broadband access. | 42 |
| | 7. Tribal Economic Development: The Department of Commerce could better manage fragmentation and address potential overlap among 22 federal economic development programs for tribal entities across seven agencies. | 44 |

⁴In addition to these 100 matters and recommendations, three recommendations in two new topic areas were closed-implemented before this report was issued. The Internal Revenue Service addressed two of four recommendations associated with the COVID Employer Tax Relief topic area, listed in table 2. The Missile Defense Agency addressed the one recommendation in the Missile Defense topic area; as a result, that area is not included in table 1 or 2. More information on the 103 total matters and recommendations mentioned here is available on GAO's [Duplication and Cost Savings website](#), containing the downloadable spreadsheet, and in appendixes II and III.

| Mission | Topic area | Page |
|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| Energy | 8. Lessons Learned from Disasters Involving the Electricity Grid: The Department of Energy could help better manage fragmentation and more effectively support electricity grid resilience and disaster response and recovery by developing a comprehensive approach for coordinating its efforts. | 46 |
| General Government | 9. Sustainable Aviation Fuel: The Departments of Agriculture, Energy, and Transportation should develop and incorporate performance measures to better track progress toward sustainable aviation fuel production goals and manage fragmentation of their efforts. | 48 |
| Homeland Security/Law Enforcement | 10. DOJ and FBI Responsiveness to Congress: The Department of Justice could better manage fragmentation of its process for responding to congressional correspondence by developing guidance on data quality for the department's tracking systems. | 50 |
| | 11. Domestic Terrorism Threats: The Federal Bureau of Investigation and Department of Homeland Security's Office of Intelligence and Analysis could better manage fragmentation by improving collaboration efforts to identify and counter domestic terrorism threats. | 52 |
| | 12. Federal Disaster Recovery Programs: Congress and federal agencies could better manage fragmentation across the more than 30 federal entities involved in disaster recovery to improve service delivery to disaster survivors and improve the effectiveness of recovery efforts. | 54 |
| | 13. Laser Incidents' Impact on Aviation Safety: An interagency working group could help strengthen outreach, deter incidents, and better manage fragmented federal efforts to educate the public on the hazards of pointing lasers at aircraft. | 56 |
| | 14. U.S. Capitol Threat Information Sharing: The Capitol Police Board can better manage fragmentation among Board members by revising its policy to include specific roles and responsibilities for sharing information. | 58 |
| International Affairs | 15. Commercial Diplomacy: The Departments of State and Commerce should ensure that they incorporate leading collaboration practices to more effectively manage fragmentation and support U.S. businesses abroad. | 60 |
| | 16. Global Food Security Coordination: The U.S. Agency for International Development should ensure that food security assistance planning, coordination, and communication includes all relevant U.S. agencies to mitigate risks associated with fragmentation, overlap, and duplication among agencies. | 62 |
| | 17. Overseas Nuclear Material Security: The National Nuclear Security Administration and Department of Defense can better manage overlapping efforts and avoid potentially burdensome duplication by clarifying and documenting roles and responsibilities when working in the same countries. | 64 |
| | 18. President's Emergency Plan for AIDS Relief: The Department of State and U.S. Agency for International Development should ensure that their funding pipeline policies are compatible with the President's Emergency Plan for AIDS Relief activities to better manage fragmentation and to help ensure adequate funds are available in case of funding delays. | 66 |
| Information Technology | 19. Federal Assistance on Ransomware: The Department of Homeland Security and Department of Justice could better manage fragmentation across three federal agencies by addressing key practices for effective interagency collaboration that state, local, and other governments need to address ransomware threats. | 68 |
| | 20. Federal Efforts to Enhance Cybersecurity of K-12 Schools: The Department of Education could enhance efforts to improve the cybersecurity of the nation's Kindergarten through Grade 12 schools and better manage fragmentation by coordinating cybersecurity assistance. | 70 |
| | 21. Leadership in Privacy Programs: The Office of Personnel Management and the Social Security Administration should take steps to better manage fragmentation by improving coordination between their privacy programs and information security functions. | 72 |

| Mission | Topic area | Page |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| Science and the Environment | 22. Alaska Native Villages: Congress should consider establishing a coordinating entity to target federal investments to Alaska Native villages facing environmental threats and better manage fragmentation across more than 30 federal programs. | 74 |
| | 23. Opportunities to Assess Risk and Build Earthquake Resilience: The National Institute of Standards and Technology can better manage fragmentation by improving coordination among the four agencies contributing to the National Earthquake Hazards Reduction Program. | 76 |
| | 24. Research on Air Travel and Communicable Diseases: Congress should consider directing the Federal Aviation Administration to develop and implement an interagency strategy to advance research on communicable diseases in air travel and reduce the risk of fragmentation. | 78 |
| Social Services | 25. Falls Prevention for Older Adults and Adults with Disabilities: The Administration for Community Living should identify a mechanism for nine federal programs across four federal agencies to continue sharing falls prevention information with one another and with disability organizations and providers in order to better manage fragmentation and potentially save tens of millions of dollars annually . | 80 |
| | 26. Nutrition Assistance Programs: The United States Department of Agriculture could better manage fragmentation in federal efforts to support veterans with food insecurity by enhancing collaboration through its interagency workgroup with the Department of Veterans Affairs. | 82 |

Source: GAO. | GAO-23-106089

We also present nine new topic areas where Congress or federal agencies could take action to reduce the cost of government operations or enhance federal revenue collections (see table 2). Appendix III provides more detailed information about these nine new topic areas.

Table 2: New Topic Areas with Cost Savings and Revenue Enhancement Opportunities Identified in This Report

| Mission | Topic area | Page |
|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| Economic Development | 27. Restaurant Revitalization Fund: The Small Business Administration could recover millions of dollars by taking additional steps to identify and respond to potentially fraudulent or ineligible recipients. | 85 |
| General Government | 28. Analytics Capability for Improper Payments and Fraud: Congress should establish a permanent analytics center of excellence, which could aid the oversight community in identifying and addressing improper payments and fraud and potentially achieve cost savings. | 87 |
| | 29. COVID Employer Tax Relief: The Internal Revenue Service should document processes used to address certain compliance risks for COVID-19 employer tax credits, and implement additional compliance activities to potentially recapture tens of millions of dollars or more of ineligible claims. | 89 |
| | 30. Emergency Relief Funds Accountability: Congressional action could help agencies ensure rapid distribution of funds during future emergencies while having appropriate financial safeguards in place and help increase transparency and accountability of federal funds to potentially achieve cost savings. | 91 |
| | 31. Federal Personal Property: Federal executive agencies should take action to ensure excess property is considered before purchasing personal property to potentially save the federal government millions of dollars over 5 years . | 93 |

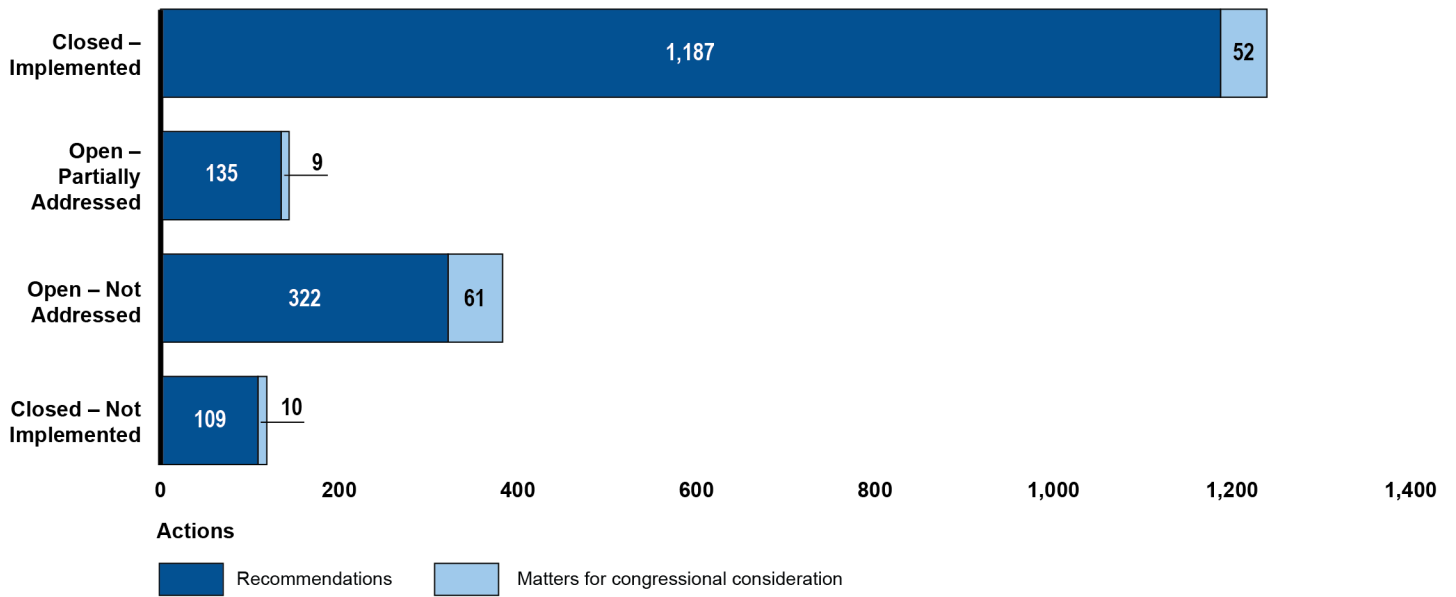
| Mission | Topic area | Page |
|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| | 32. Paid Tax Return Preparer Compliance: IRS should incorporate digital services into its education and compliance actions for paid tax preparers to improve the accuracy of returns claiming refundable tax credits and potentially protect millions of dollars in tax revenue over 5 years . | 95 |
| | 33. Sale of Unneeded Federal Real Property: The General Services Administration could generate or save millions of dollars in property sales or space reduction opportunities by leveraging lessons learned to help with decision-making processes. | 97 |
| Health | 34. Federal Employee Health Benefits: The Office of Personnel Management could save hundreds of millions of dollars or more annually by implementing a monitoring mechanism to identify and remove ineligible family members from the Federal Employees Health Benefits program. | 99 |
| Information Technology | 35. First Responder Network Authority: Congress should reauthorize the First Responder Network Authority by 2027 to ensure the continuity of the public-safety broadband network and collection of potential revenues of billions of dollars over 15 years . | 101 |

Source: GAO. | GAO-23-106089

Congress and Federal Agencies Continue to Address Matters and Recommendations Identified over the Last 13 Years, Resulting in Significant Benefits

Congress and federal agencies have addressed many of the matters and recommendations we have identified, as shown in figure 2 and table 3. As of April 2023, Congress and agencies had fully or partially addressed 1,383 (73 percent) of the 1,885 matters and recommendations; of these, they had fully addressed 1,239 and partially addressed 144.

Figure 2: Status of Duplication and Cost Savings Matters and Recommendations, as of April 2023



Source: GAO. | GAO-23-106089

Note: These data include matters and recommendations related to our prior annual reports, from prior GAO reports not previously tracked in this body of work but that have potential financial benefits, and those newly identified in this annual report. Matters and recommendations categorized as "closed-not implemented" are no longer assessed. These are generally "closed-not implemented" when the matter or recommendation is no longer relevant due to changing circumstances.

Table 3: Status of Duplication and Cost Savings Matters and Recommendations Directed to Congress and Federal Agencies, as of April 2023

| Status | Number of congressional matters (percentage) ^a | Number of recommendations (percentage) ^b | Total (percentage) |
|----------------------------|-----------------------------------------------------------|-----------------------------------------------------|-------------------------|
| Closed - implemented | 52 (39%) | 1,187 (68%) | 1,239 (66%) |
| Open – partially addressed | 9 (7%) | 135 (8%) | 144 (8%) |
| Open – not addressed | 61 (46%) | 322 (18%) | 383 (20%) |
| Closed – not implemented | 10 (8%) | 109 (6%) | 119 (6%) |
| Total | 132 (100%) | 1,753 (100%) | 1,885 (100%) |

Source: GAO. | GAO-23-106089

Note: These data include matters and recommendations related to our prior annual reports, from prior GAO reports not previously tracked in this body of work but that have potential financial benefits, and those newly identified in this annual report. Matters and recommendations categorized as “closed-not implemented” are no longer assessed. These are generally “closed-not implemented” when the matter or recommendation is no longer relevant due to changing circumstances.

^aIn assessing matters suggested for Congress, GAO applied the following criteria: “closed – implemented” means relevant legislation has been enacted and addresses all aspects of the action needed; “open – partially addressed” means a relevant bill has passed a committee, the House of Representatives, or the Senate during the current congressional session, or relevant legislation has been enacted but only addressed part of the action needed; and “open – not addressed” means a bill may have been introduced but did not pass out of a committee, or no relevant legislation has been introduced. Matters suggested for Congress may also move to “closed – implemented” or “open – partially addressed,” with or without relevant legislation, if an agency takes steps that address all or part of the matter needed. At the beginning of a new congressional session, GAO reapplies the criteria. As a result, the status of a matter may move from open – partially addressed to open – not addressed if relevant legislation is not reintroduced from the prior congressional session.

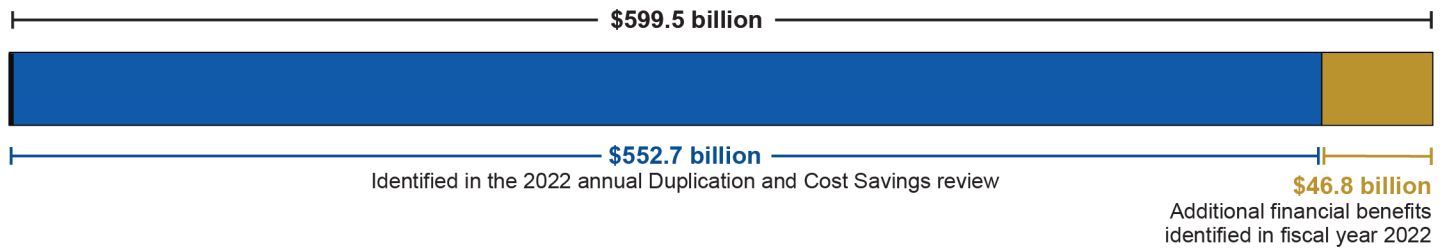
^bIn assessing recommendations to agencies, GAO applied the following criteria: “closed – implemented” means implementation of the action needed has been completed; “open – partially addressed” means the action needed is in development or started but not yet completed; and “open – not addressed” means the administration, the agencies, or both have made minimal or no progress toward implementing the action needed.

Actions Taken By Congress and Federal Agencies Led to Hundreds of Billions in Financial Benefits

As a result of steps Congress and agencies have taken to address our open matters and recommendations, we have identified approximately \$599.5 billion in total financial benefits, including \$46.8 billion identified

since our May 2022 report. About \$552.7 billion of the total benefits accrued from 2010 through 2022, as shown in figure 3.⁵

Figure 3: Total Financial Benefits of \$599.5 Billion Reported in our 2011-2023 Duplication and Cost Savings Annual Reports



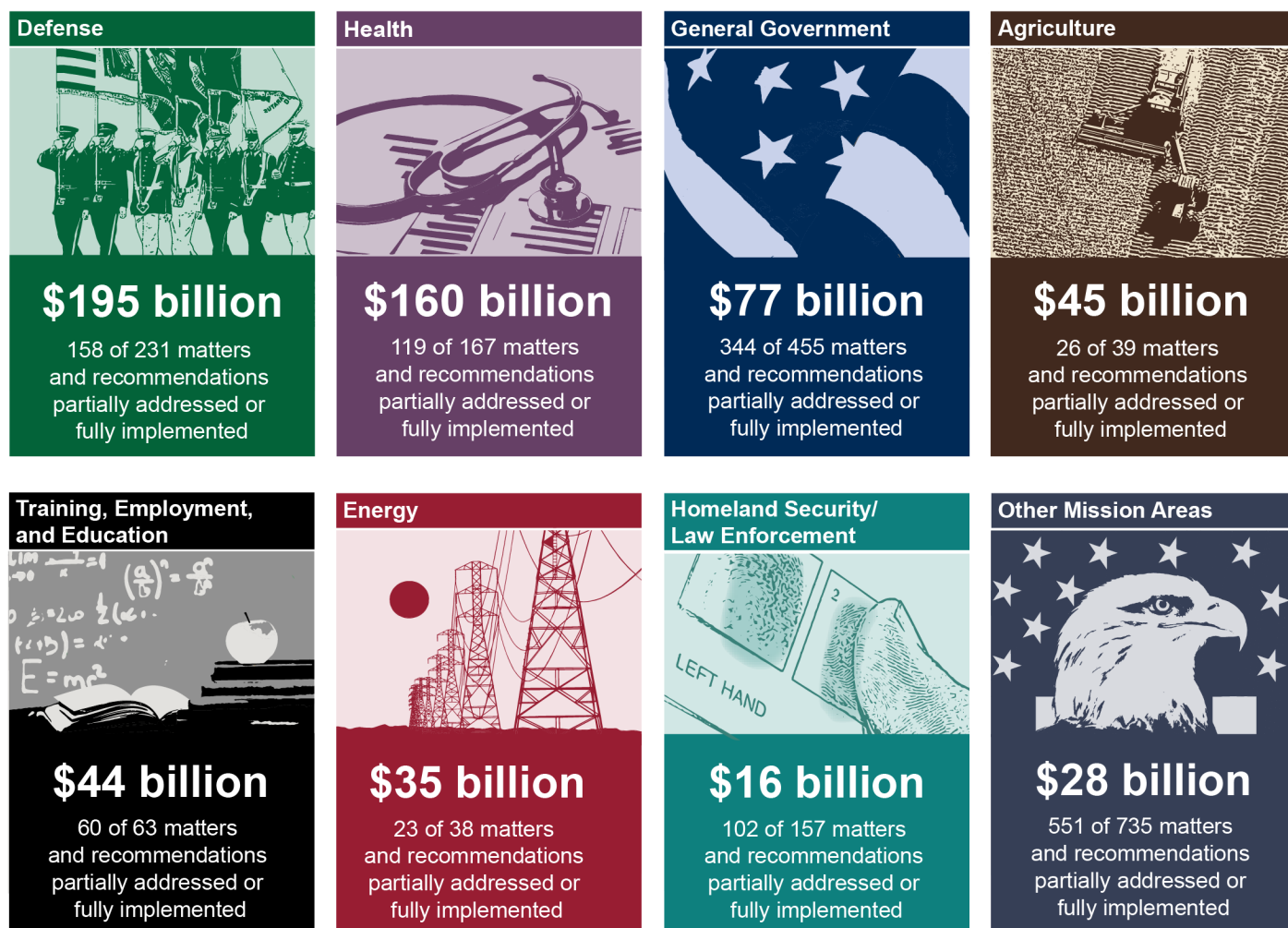
Source: GAO. | GAO-23-106089

Note: In calculating these totals, we relied on individual estimates from a variety of sources, which considered different time periods and used different data sources, assumptions, and methodologies. These totals represent a rough estimate of financial benefits and have been rounded to the nearest \$100 million.

⁵In calculating our total estimated realized and potential financial benefits, we relied on individual estimates from a variety of sources, which considered different time periods and used different data sources, assumptions, and methodologies. These totals represent a rough estimate of financial benefits. Realized benefits have been rounded to the nearest \$100 million.

These benefits have contributed to missions across the federal government, as shown in figure 4.

Figure 4: Summary of 13 Years of Benefits Achieved by Mission, as of April 2023



Source: GAO, (images clockwise top left) Department of Defense, ronstik/stock.adobe.com, USDA, Marcus Horn/stock.adobe.com, PhotoDisc, ©Corbis, and Cherries/stock.adobe.com. | GAO-23-106089

Notes: Due to rounding, the total combined benefits do not add up to exactly \$599.5 billion. Other Mission Areas include Economic Development, Information Technology, Income Security, International Affairs, Science and the Environment, and Social Services. These totals rely on individual estimates from a variety of sources, which considered different time periods and used different data sources, assumptions, and methodologies, and represent a rough estimate of financial benefits that have been rounded to the nearest \$1 billion.

These data include matters and recommendations related to our prior annual reports, from prior GAO reports not previously tracked in this body of work but that have potential financial benefits, and those newly identified in this annual report.

Table 4 highlights examples of results achieved over the past 13 years.

Table 4: Examples of Fully Addressed or Partially Addressed Recommendations with Associated Cost Savings and Revenue Enhancements, as of April 2023

| Topic area (GAO report number linked) | Actions taken | Financial benefit |
|-----------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Medicaid Demonstration Waivers (GAO-13-384) | The Department of Health and Human Services changed processes to curtail some problematic methods of determining budget neutrality and restricted the amount of unspent funds states can accrue and carry forward to expand demonstrations. The department could further reduce federal spending by addressing other problematic methods. | Federal savings of approximately \$140.6 billion from 2016 through 2021, and tens of billions of additional savings could potentially accrue, according to agency and GAO estimates. |
| Federal Buying Power (GAO-17-164 and GAO-21-40) | OMB's Category Management initiative directed agencies across the federal government to buy more like a single enterprise, setting agency targets for using category management contracts it designated Best-In-Class, beginning in fiscal year 2017, and reporting on agency performance against those targets beginning in fiscal year 2018. OMB could realize additional financial benefits if it took steps to further advance its Category Management initiative, including reporting cost savings from the category management initiative by agency; and establishing additional performance metrics for the category management initiative that are related to agency requirements. | Savings of approximately \$35.6 billion from fiscal years 2017 through 2020, according to OMB reporting, and billions of dollars of additional savings could potentially accrue over five years. |
| Hospital Uncompensated Care (GAO-16-568) | The Centers for Medicare & Medicaid Services (CMS) began basing Medicare Uncompensated Care payments on hospital uncompensated care costs in fiscal year 2018. | Savings of about \$9.4 billion in fiscal years 2018 through 2022. The Centers for Medicare & Medicaid Services concurred with GAO's estimates. Billions in potential savings could accrue, according to GAO estimates, by accounting for payments that offset uncompensated care costs when determining these costs for the purpose of making payments to individual hospitals. |
| Federal Data Centers (GAO-19-241) | Twenty-two federal agencies have been consolidating their data centers to improve government efficiency and supporting the Office of Management and Budget's Data Center Optimization Initiative. For example, the Department of Defense reported it has closed 46 data centers and identified additional data center-related cost savings of \$178.5 million, as of December 2020. | Savings of approximately \$5.7 billion from fiscal years 2011 to 2021, according to quarterly cost savings report from agencies. Tens of millions in additional savings could potentially accrue, according to estimates from federal agencies. |

| Topic area (GAO report number linked) | Actions taken | Financial benefit |
|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Identity Theft Refund Fraud (GAO-14-633) | Following enactment of the Protecting Americans from Tax Hikes Act of 2015, IRS enhanced its fraud and noncompliance detection tools to use W-2 data for verifying wage and other information reported on tax returns prior to issuing refunds. ^a By using W-2 information prior to issuing refunds, IRS has avoided paying billions in fraudulent and noncompliant refunds and yielded additional savings by reducing taxpayer burden. | Cost savings of more than \$5 billion over four years from fiscal years 2017 through 2020, according to GAO analysis of W-2 information obtained from IRS. IRS concurred with GAO's methodology for calculating estimates. |
| Strategic Petroleum Reserve (GAO-14-807) | Partly in response to our recommendation and a recommendation from DOE's Inspector General, and as Congress required in the Bipartisan Budget Act of 2015, the Department of Energy (DOE) completed a long-term strategic review of the strategic petroleum reserve in August 2016. ^b DOE indicated its intention to carry out sales from the strategic petroleum reserve in its review, and sold about 55 million barrels of oil from the reserve from fiscal years 2017 through 2021. Revenues from the sale were deposited in the general fund of the U.S. Treasury to fund other national priorities. | Revenues of more than \$3 billion in fiscal years 2017 through 2021, according to DOE information. In addition, billions in potential revenue could accrue through the continued sale of oil, according to CBO estimates. |

Source: GAO. | GAO-23-106089

Note: The estimates in this report are from a range of sources, including GAO, executive branch agencies, CBO, and the Joint Committee on Taxation. Some estimates have been updated since GAO's 2022 report to reflect more recent analysis.

^aPub. L. No. 114-113, div. Q, 129 Stat. 2242, 2244 (2015).

^bPub. L. No. 114-74, tit. IV, § 402, 129 Stat. 584, 589 (2015).

Other Benefits Resulting from Actions Taken by Congress and Federal Agencies

Our matters and recommendations, when implemented, often result in benefits, such as more effective government through improved interagency coordination; improvements in major government programs or agencies; reduced mismanagement, fraud, waste, and abuse; and increased assurance that programs comply with internal guidance. The following examples illustrate these types of benefits.

- Intellectual Property (GAO-20-556).** Small businesses employ about half of the U.S. private workforce and create approximately two-thirds of the nation's jobs. For many small businesses, intellectual property aids in building market share and creating jobs. Among the federal agencies assisting small businesses with intellectual property are U.S. Patent and Trademark Office (USPTO), which grants patents and registers trademarks, and the Small Business Administration (SBA), which assists small businesses on a variety of business development issues, including intellectual property.

In 2020, we found that while SBA and USPTO worked together on some intellectual property issues through targeted efforts among programs and at the local level, Small Business Development Centers mostly worked with resources, other than USPTO, to assist small businesses with intellectual property. As a result, some small businesses working through the centers were not aware of USPTO programs that can help them protect their intellectual property. We recommended that as SBA document how it and USPTO will coordinate and leverage existing resources.

In response, SBA and USPTO signed a final partnership agreement in August 2022, which will remain in place for 3 years. For example, SBA and USPTO will jointly identify intellectual property education and training programs and leverage existing training materials for the education of inventors and small business concerns. As a result of these efforts, SBA can help small businesses access more consistent assistance and training across regions to protect their intellectual property.

- **Prepositioned Stocks** ([GAO-19-244](#)). The military services preposition stocks worth billions of dollars at strategic locations around the world to provide U.S. forces with critical assets before supply chains have been established. However, we identified the potential for duplication among the military services' prepositioned stock programs due to a fragmented management approach and limited joint oversight within the Department of Defense (DOD).

In 2019, we found that DOD issued guidance to include an implementation plan for managing prepositioned stock programs, but it lacked required elements. Other DOD guidance included broad direction for joint oversight. We recommended that DOD take steps to fully implement joint oversight of its prepositioned stock programs, including providing detailed information on how to implement its oversight approach in department guidance and reviewing other joint oversight efforts, in order to synchronize the military services' preposition stock strategies.

In response, DOD published its updated Pre-Positioned War Reserve Materiel Strategic Implementation Plan in February 2020 for joint oversight. In December 2021, DOD officials (1) completed a review of the information systems and data related to the military services' prepositioning programs and (2) decided to update the classified Defense Readiness Reporting System to provide a single

view capability of information about the services' prepositioned programs. In 2022, DOD completed this capability to enable comprehensive prepositioning data collection and related reporting mechanism. These actions may help the department address the fragmented management approach of its prepositioned stock program.

- **Imported Seafood Safety (GAO-17-443)**. In 2017, we reported that most seafood consumed in the United States is imported, and about half of it is raised on fish farms. Because farmed seafood is raised in confined areas and susceptible to infections, farmers may use drugs, such as antibiotics. The use of unapproved drugs or the misuse of approved drugs may result in unsafe residues in seafood that can cause cancer or allergic reactions, according to FDA, which is charged with ensuring the safety of most seafood. The U.S. Department of Agriculture's (USDA) Food Safety and Inspection Service (FSIS) is responsible for ensuring the safety of imported catfish.

Also in 2017, we found that FDA and FSIS independently developed drug testing methods and maximum residue levels for use in seafood. We also found that lack of coordination and communication in developing drug residue testing methods had resulted, in some cases, in differences in maximum residue level—specifically, for unapproved drugs. We recommended that FDA and FSIS coordinate and communicate in developing drug residue testing methods and corresponding maximum residue levels for imported seafood, including imported catfish.

In response, FDA and FSIS began regularly coordinating and communicating about their efforts on these issues. For example, both agencies reported using the same method for measuring and confirming residual levels of two unapproved drugs, as of February 2022. In addition, FSIS now regularly attends FDA's Aquaculture Research Working Group's quarterly meetings. Through this means, FDA can inform FSIS of its research work, emerging issues regarding drug residue testing in aquatic animals, and the potential for future collaboration on methods; and FSIS can provide FDA any updates on current aquaculture regulatory work and agency research priority projects involving catfish. These steps can help FDA and FSIS better ensure they are taking a consistent approach to ensuring consumer safety from unsafe drug residues.

Action on Open Matters and Recommendations Could Yield Additional Benefits

Congress and federal agencies have taken action on many of the 1,885 matters and recommendations we have identified since 2011. However, further steps are needed to fully address the 527 matters and recommendations that remain open. We estimate that tens of billions of dollars in additional financial benefits could be realized should Congress and agencies fully address these, and other improvements can be achieved as well.⁶

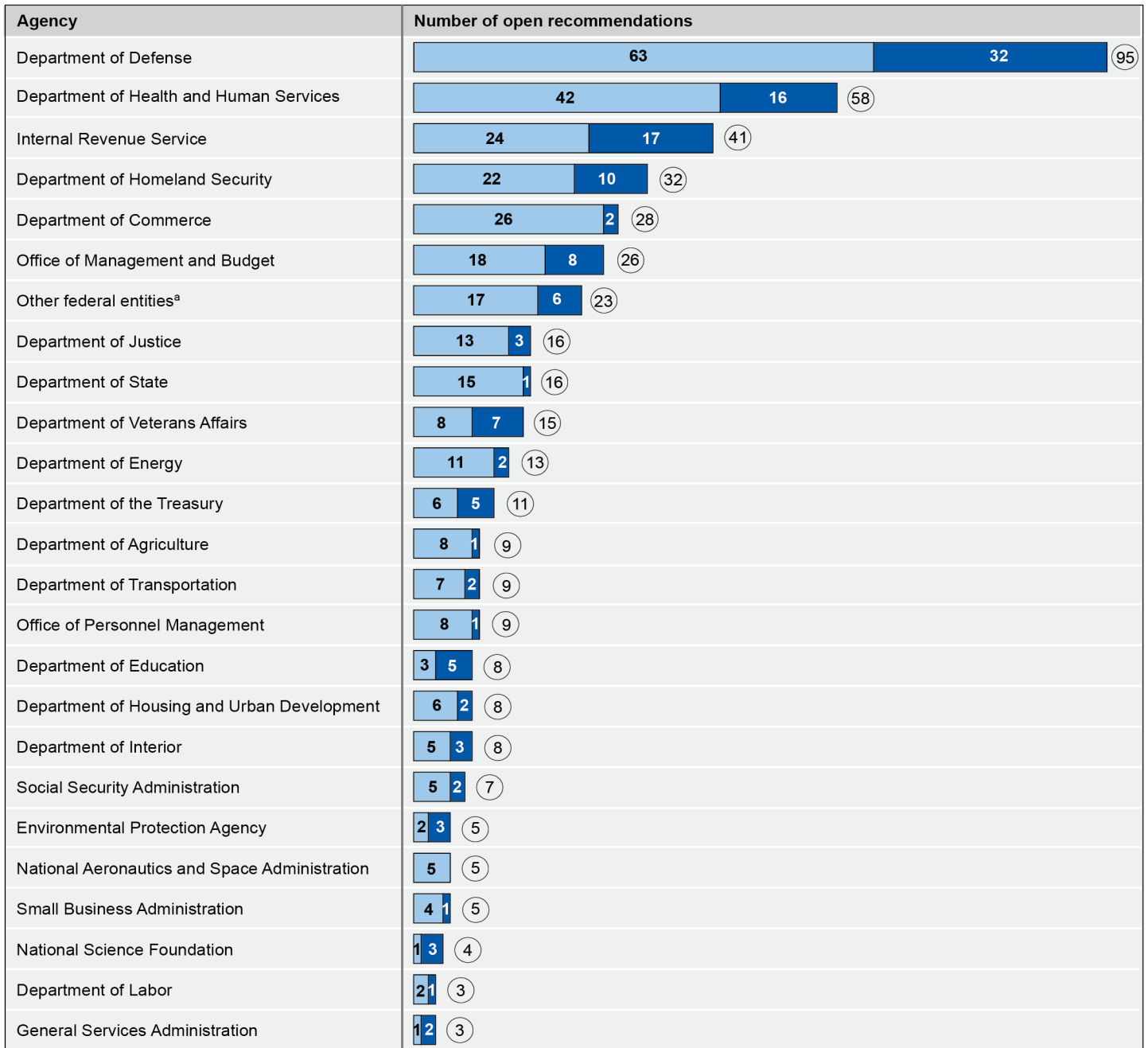
Open Matters to Congress and Recommendations to Agencies with Potential Financial Benefits

We identified 132 matters directed to Congress that have the opportunity to address fragmentation, overlap, and duplication, or achieve financial benefits. Of the 132 matters, 70 (about 53 percent) remained open as of April 2023. Appendix IV has a full list of all open matters to Congress.

We also identified 1,753 recommendations directed to federal agencies. As shown in figure 5, these recommendations span the government. Of the 1,753 recommendations, 457 (about 26 percent) remained open as of April 2023. Six agencies—Department of Defense, Department of Health and Human Services, Internal Revenue Service, Department of Homeland Security, Department of Commerce, and the Office of Management and Budget—each have at least 20 open recommendations.

⁶In calculating this estimate, we relied on individual estimates from a variety of sources, which considered different time periods and used different data sources, assumptions, and methodologies. These estimates are subject to increased uncertainty, depending on whether, how, and when they are addressed. This amount represents a rough estimate of financial benefits.

Figure 5: Number of Open Duplication and Cost Savings Recommendations by Agency, as of April 2023



Open – not addressed
 Open – partially addressed
 Total open recommendations

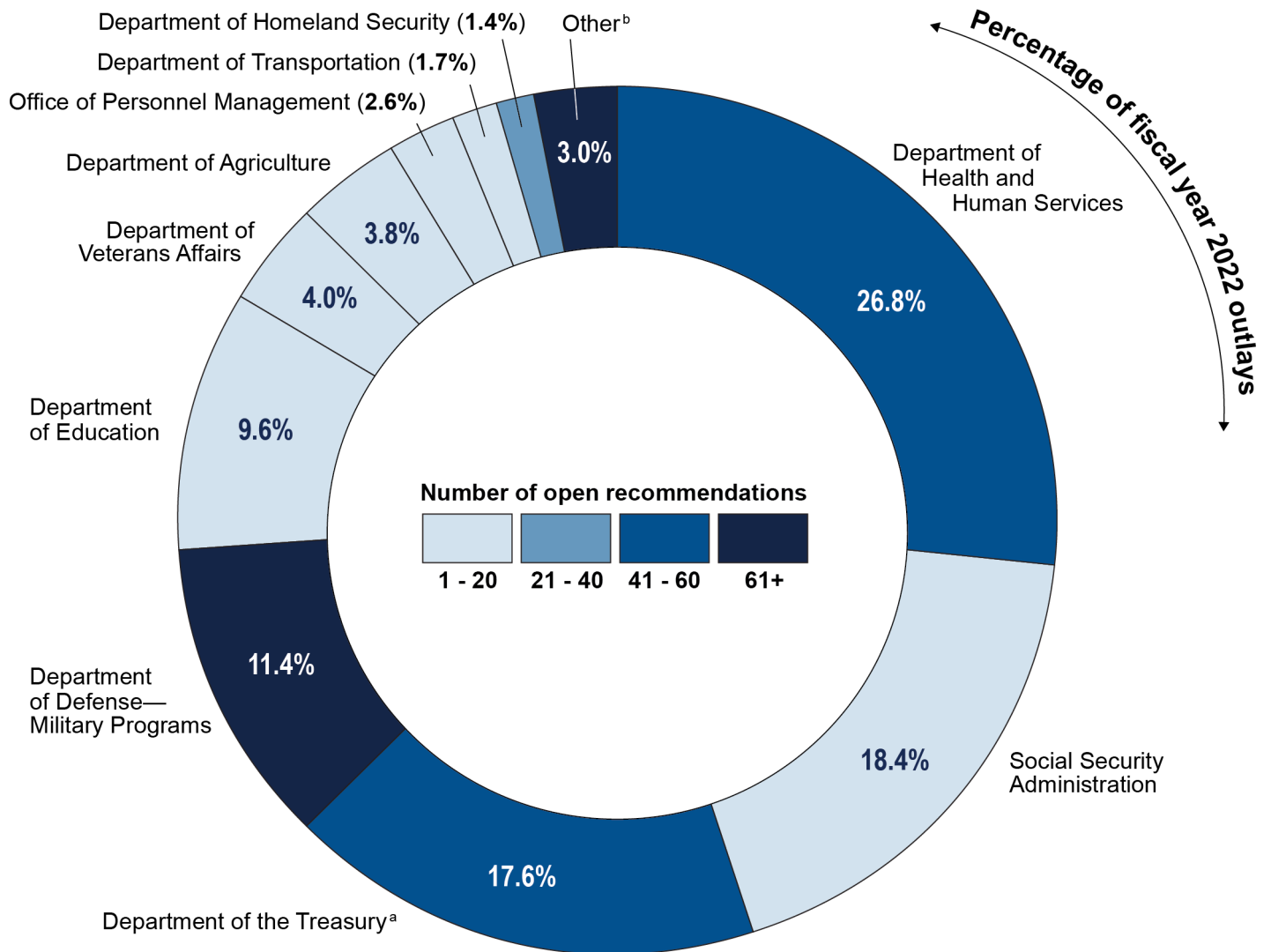
Source: GAO. | GAO-23-106089

Note: These data include matters and recommendations related to our prior annual reports, from prior GAO reports not previously tracked in this body of work but that have potential financial benefits, and those newly identified in this annual report.

^a“Other federal entities” reflects open recommendations directed to the following federal entities: Capitol Police Board, Consumer Financial Protection Bureau, The Executive Office of the President, Federal Communications Commission, Federal Energy Regulatory Commission, Office of the Director of National Intelligence, U.S. Agency for International Development, U.S. Interagency Council on Homelessness, and U.S. Securities and Exchange Commission.

Approximately 64 percent of the open recommendations are directed to 10 agencies—Department of Health and Human Services, Social Security Administration, Department of the Treasury (including the Internal Revenue Service), Department of Defense, Department of Education, Department of Veterans Affairs, Department of Agriculture, Office of Personnel Management, Department of Transportation, and Department of Homeland Security—that made up about 97 percent of federal outlays in fiscal year 2022. Figure 6 highlights agencies with open recommendations, as well as their fiscal year 2022 share of federal outlays.

Figure 6: Fiscal Year 2022 Outlays and Number of Open Duplication and Cost Savings Recommendations, by Agency



Source: GAO. | GAO-23-106089

Notes: Due to rounding, the total percentages may not add up to exactly 100 percent.

These data include matters and recommendations related to our prior annual reports, from prior GAO reports not previously tracked in this body of work but that have potential financial benefits, and those newly identified in this annual report.

^aTreasury’s percentage of fiscal year 2022 outlays includes interest payments on the national debt as well as costs associated with administering its bureaus, including the Internal Revenue Service. The total open recommendations to Treasury also include open recommendations to the Internal Revenue Service.

^bOther agencies include all federal agencies with fiscal year 2022 outlays not listed above.

Open Matters and Recommendations to Address Fragmentation, Overlap, and Duplication

Table 5 shows selected topic areas where agencies can take action by implementing recommendations to eliminate, reduce, and better manage fragmentation, overlap, and duplication and achieve other benefits, such as maintaining global economic competitiveness, strengthening homeland and national security, and improving delivery of federal services.

Table 5: Examples of Open Topic Areas and Potential Benefits

| Topic area and description (GAO report number linked) | Mission | Potential benefit |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|---------------------------------------------------------------------------------------------------------------------|
| DOD Nuclear Enterprise Oversight: The Department of Defense should ensure that a new oversight group documents roles, responsibilities, and communication methods, as well as a means to monitor long-standing nuclear enterprise issues. (GAO-21-486) | Defense | Improved oversight of the defense nuclear enterprise. |
| Federal Efforts to Advance Recycling: The Environmental Protection Agency should develop an implementation plan for conducting a study and developing recommendations regarding the effect of existing public policies, and the likely effect of modifying or eliminating such incentives and disincentives, upon the reuse, recycling, and conservation of materials. (GAO-21-87) | Science and the Environment | Improved ability to assess the effectiveness of existing and new recycling policies. |
| DOI's Oil and Gas Data Systems: The Department of Interior should develop a plan to address data-sharing challenges in the course of updating and modernizing key oil and gas data systems. (GAO-21-209) | Energy | Improved data sharing and staff time efficiencies. |
| Homelessness Programs: The Department of Housing and Urban Development and the Department of Health and Human Services should provide additional information or resources to local communities providing services to youth experiencing homelessness. (GAO-21-540) | Social Services | Improved effectiveness of services by local communities and access to services for youth experiencing homelessness. |
| VA Long-Term Care Fragmentation: The Department of Veterans Affairs should implement a consistent approach to better manage long-term care programs at the Veterans Affairs Medical Center level and improve access to the right care for veterans. (GAO-20-284) | Health | Improved ability to provide consistent care and access to long-term care for veterans. |

Source: GAO. | GAO-23-106089

Open Matters and Recommendations with Potential for Financial Benefits

Further steps by Congress and federal agencies are needed to fully address the matters and recommendations that could yield significant financial benefits, as shown in table 6. Specifically, Congress and agencies could potentially realize tens of billions of dollars in financial benefits.⁷

⁷In calculating this estimate, we relied on individual estimates from a variety of sources, which considered different time periods and used different data sources, assumptions, and methodologies. These estimates are subject to increased uncertainty, depending on whether, how, and when they are addressed. This amount represents a rough estimate of financial benefits.

Table 6: Examples of Topic Areas with Potential Financial Benefits of \$1 Billion or More

| Topic area and description (GAO report number linked) | Mission | Potential financial benefits ^a (Source) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-----------------------------------------------------------------------------|
| *Medicare Payments by Place of Service: Congress should consider directing the Secretary of Health and Human Services to equalize payment rates between settings for evaluation and management office visits and other services that the Secretary deems appropriate. (GAO-16-189) | Health | \$141 billion over 10 years (Congressional Budget Office) |
| *Nuclear Waste Disposal: The Department of Energy may be able to reduce certain risks by adopting alternative approaches to treating a portion of its low-activity radioactive waste. (GAO-22-104365) | Energy | Tens of billions of dollars (GAO) |
| *Disability and Unemployment Benefits: Congress should consider passing legislation to require the Social Security Administration to offset Disability Insurance benefits for any Unemployment Insurance benefits received in the same period. (GAO-14-343SP) | Income Security | \$2.2 billion over 10 years (OMB) |
| Student Loan Income-Driven Repayment Plans: The Department of Education should obtain data to verify income information for borrowers reporting zero income on Income-Driven Repayment applications. (GAO-19-347) | Training, Employment, and Education | More than \$2 billion over 10 years (Congressional Budget Office) |
| Navy Shipbuilding: The U.S. Navy could improve its acquisition practices and take steps to ensure ships can be efficiently sustained. (GAO-20-2) | Defense | Billions of dollars (GAO) |
| Medicare Advantage: The Centers for Medicare & Medicaid Services could better adjust payments for differences between Medicare Advantage plans and traditional Medicare providers in the reporting of beneficiary diagnoses. (GAO-12-51) | Health | Billions of dollars (MedPAC) |
| *Internal Revenue Service Enforcement Efforts: Enhancing the Internal Revenue Service enforcement and service capabilities can help reduce the gap between taxes owed and paid by collecting tax revenue and facilitating voluntary compliance. This could include expanding third-party information reporting. For example, reporting could be required for certain payments that rental real estate owners make to service providers, such as contractors who perform repairs on their rental properties. (GAO-09-238, GAO-08-956) | General Government | Billions of dollars (Joint Committee on Taxation) |
| Medicare Laboratory Tests: The Centers for Medicare & Medicaid Services should take steps to avoid paying more than necessary for clinical laboratory tests. (GAO-19-67) | Health | A billion or more dollars (GAO) |

Legend: * = Legislation is likely to be necessary to fully address all matters or recommendations in this topic area.

Source: GAO. | GAO-23-106089

Note: The potential financial benefits shown in this table represent estimates of amounts GAO or others believe could accrue if steps are taken to implement the actions described. The estimates are dependent on various factors, such as whether action is taken and how it is taken. Actual financial benefits may be less, depending on costs associated with implementing the action, unintended consequences, and the effect of controlling for other factors. The individual estimates in this table should be compared with caution, as they come from a variety of sources, which consider different time periods and use different data sources, assumptions, and methodologies.

^aGAO developed the notional estimates, which are intended to provide a sense of the potential magnitude of financial benefits. Notional estimates have been developed using broad assumptions about potential savings, which are rooted in previously identified losses, the overall size of the program, previous experience with similar reforms, and similar rough indicators of potential savings. GAO generally determines the notional labels (millions, tens of millions, hundreds of millions, etc.) using a risk-based approach that takes into account factors such as the possible minimum and

maximum values of the financial benefit estimate (where available), the quality of the data underlying those values, the certainty of those values, and the rigor of the estimation method used.

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

This report was prepared under the coordination of Jessica Lucas-Judy, Director, Strategic Issues, who may be reached at (202) 512-6806 or lucasjudyj@gao.gov, and Michelle Sager, Managing Director, Strategic Issues, who may be reached at (202) 512-6806 or sagerm@gao.gov. Contact points for our Office of Congressional Relations and Public Affairs may be found on the last page of this report.

A handwritten signature in black ink that reads "Gene L. Dodaro". The signature is written in a cursive style with a large, prominent "D" at the end.

Gene L. Dodaro
Comptroller General of the United States

List of Addressees

The Honorable Patty Murray
Chair

The Honorable Susan Collins
Vice Chair
Committee on Appropriations
United States Senate

The Honorable Sheldon Whitehouse
Chairman

The Honorable Chuck Grassley
Ranking Member
Committee on the Budget
United States Senate

The Honorable Gary C. Peters
Chairman

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

The Honorable Kay Granger
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Committee on Appropriations
House of Representatives

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The Honorable Brendan Boyle
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Committee on the Budget
House of Representatives

The Honorable James Comer
Chairman

The Honorable Jamie Raskin
Ranking Member
Committee on Oversight and Accountability
House of Representatives

The Honorable Mark R. Warner
United States Senate

Appendix I: Objectives, Scope, and Methodology

Section 21 of Public Law 111-139, enacted in February 2010, requires us to conduct routine investigations to identify federal programs, agencies, offices, and initiatives with duplicative goals and activities within departments and government-wide.¹ This provision also requires us to report annually to Congress on our findings, including the cost of such duplication, with recommendations for consolidation and elimination to reduce duplication and specific rescissions (legislation canceling previously enacted budget authority) that Congress may wish to consider.

Our objectives in this report are to (1) identify potentially significant topic areas of a) fragmentation, overlap, and duplication, or b) opportunities for cost savings and enhanced revenues that exist across the federal government; (2) provide the implementation status on matters and recommendations identified; and (3) highlight examples of open matters directed to Congress and recommendations to federal agencies.

For the purposes of our analysis, we used the term “fragmentation” to refer to circumstances in which more than one federal agency (or more than one organization within an agency) is involved in the same broad area of national need. We used the term “overlap” when multiple agencies or programs have similar goals, engage in similar activities or strategies to achieve them, or target similar beneficiaries. We considered “duplication” to occur when two or more agencies or programs are engaged in the same activities or provide the same services to the same beneficiaries.² While fragmentation, overlap, and duplication are associated with a range of potential costs and benefits, we include them in this report only if there may be opportunities to improve how the government delivers these services.

To identify new topic areas with matters and recommendations to address fragmentation, overlap, and duplication, we examined programs and operations for these conditions, considered the potential positive and negative effects, and determined what, if any, actions Congress may wish to consider and agencies may need to take.³ For example, we used our

¹Pub. L. No. 111-139, § 21, 124 Stat. 8, 29 (2010), *codified at* 31 U.S.C. § 712 note.

²We recognize that there could be instances where some degree of program fragmentation, overlap, or duplication may be warranted because of the nature or magnitude of the federal effort.

³See GAO, *Fragmentation, Overlap, and Duplication: An Evaluation and Management Guide*, [GAO-15-49SP](#) (Washington, D.C.: April 2015).

prior work that identified leading practices that could help agencies address challenges associated with interagency coordination and collaboration and with evaluating performance and results in achieving efficiencies.⁴ The new areas of fragmentation, overlap, and duplication in this report are drawn from recently issued work with relevant matters and recommendations that have not been previously presented in an annual report.

To identify whether matters and recommendations create new opportunities for cost savings and enhanced revenues, we first considered if implementing the matter or recommendation could result in efficiencies in program operations or increased revenue to the government. We then collected and analyzed data on costs and potential savings to the extent they were available to develop our estimates. As a result, the new opportunities for potential cost savings or revenue enhancements in this report are drawn from recent work where we have determined that our matters and recommendations have the potential for a positive financial benefit.⁵ More detail on our methodology for estimating potential financial benefits is presented below.

To provide illustrative examples of open matters and recommendations that could yield potential financial or other benefits, we selected matters and recommendations in a variety of topic areas and to a diverse set of federal agencies. These examples include matters and recommendations with non-financial benefits, as well as those with potential financial benefits of \$1 billion or more.

We assessed the reliability of any computer-processed data that materially affected our findings, including cost savings and revenue enhancement estimates. The steps that we take to assess the reliability of data vary but are chosen to accomplish the auditing requirement that the data be sufficiently reliable given the purposes for which they are used in our products. We review published documentation about the data system

⁴See, for example, GAO, *Managing for Results: Practices for Effective Agency Strategic Reviews*, [GAO-15-602](#) (Washington, D.C.: July 29, 2015); and *Managing for Results: Key Considerations for Implementing Interagency Collaborative Mechanisms*, [GAO-12-1022](#) (Washington, D.C.: Sept. 27, 2012). Additional information on GAO's work on the GPRA Modernization Act of 2010 (GPRAMA) can be found at <https://www.gao.gov/leading-practices-managing-results-government> and information on GAO's work on best and leading practices in collaboration can be found at <https://www.gao.gov/leading-practices-collaboration-across-governments%2C-nonprofits%2C-and-private-sector>.

⁵The net benefit is a reflection of any financial or non-financial program improvements that exceed the costs of implementing our matters and recommendations.

and inspector general or other reviews of the data. We may interview agency or outside officials to better understand system controls and to assure ourselves that we understand how the data are produced and any limitations associated with the data. We may also electronically test the data to see whether values in the data conform to agency testimony and documentation regarding valid values, or we may compare data to source documents. In addition to these steps, we often compare data with other sources as a way to corroborate our findings. For each new area in this report, specific information on data reliability is located in the related products.

We provided drafts of our new topic area summaries to the relevant agencies for their review and incorporated these comments as appropriate.

Assessing the Status of Previously Identified Matters and Recommendations

For this review, we provide the status on 1,885 matters and recommendations to address fragmentation, overlap, and duplication or potentially achieve financial benefits.⁶ This number combines 1,752 matters and recommendations related to the 1,299 actions that were identified in our 2011-2022 annual reports, 30 matters and recommendations from other prior reports with newly identified potential financial benefits, and 103 matters and recommendations from recent work that are introduced in this report.⁷

⁶In previous annual reports on Duplication and Cost Savings, we tracked “actions” instead of matters and recommendations. While these describe similar populations, there are occasionally differences between the two. Specifically, some actions in our prior reports represented a combination of multiple related matters and recommendations, some actions were independent of matters and recommendations, and sometimes a single matter or recommendation was captured through multiple actions. In fiscal year 2023, GAO stopped tracking “actions” and integrated our relevant data into our system for tracking matters and recommendations. We also made improvements to our systems and processes, which enabled us to identify relevant matters and recommendations we had not previously included in this body of work. As such, the numbers and status in this report should not be directly compared with prior reports. See GAO’s Duplication and Cost Savings webpage for links to the 2011 to 2022 annual reports: <http://www.gao.gov/duplication-cost-savings>.

⁷As noted above, our integration of data from our previously reported actions into our system for tracking matters and recommendations, combined with our improved process for identifying relevant recommendations not previously accounted for in this report, drives the difference between the 1,299 actions reported in our 2022 annual report year and the 1,782 matters and recommendations referred to here. Of the 483 additional observations identified here, more than half are closed.

To examine the extent to which Congress and federal agencies have taken action on implementing the 1,885 matters and recommendations associated with this report, we reviewed relevant legislation and agency documents such as budgets, policies, strategic and implementation plans, guidance, and other information between April 2022 and April 2023. In addition, we discussed the implementation status of the matters and recommendations with officials at the relevant agencies. Throughout this report, we present our counts as of April 2023, the latest date in which we received our most recent updates. We used data from our internal performance monitoring and accountability systems.⁸ The final data summary reports used to capture data updated through the end of April 30, 2023 were generated on May 11, 2023.

We used the following criteria in assessing the status of matters and recommendations:⁹

- In assessing the status of matters for Congress, we applied the following criteria:
 - “closed – implemented” means relevant legislation has been enacted and addresses the intent of the matter;
 - “open – partially addressed” means a relevant bill has passed a committee, the House of Representatives, or the Senate during the current congressional session, or relevant legislation has been enacted but only addressed part of the action needed; or a federal agency takes steps to address part of the matter with or without legislation. At the beginning of a new congressional session, we reapply the criteria. As a result, the status of a matter may move from open – partially addressed to open – not addressed if relevant legislation is not reintroduced from the prior congressional session;
 - “open – not addressed” means a bill may have been introduced but did not pass out of a committee, or no relevant legislation has been introduced; and

⁸The data in these systems are also used for our public [Recommendations Database](#) and annual performance and accountability reporting. See, for example, GAO, *Performance and Accountability Report, Fiscal Year 2022*, [GAO-23-900398](#) (Washington D.C.: Nov. 15, 2022).

⁹Since 2011, we have categorized 119 matters and recommendations as “closed – not implemented.” This is when the matter or recommendation is no longer relevant because of changing circumstances.

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- Matters suggested for Congress may also be “closed – implemented” with or without relevant legislation if a federal agency takes steps that address all or part of the matter.
 - In assessing the status of recommendations to agencies, we applied the following criteria:
 - “closed – implemented” means the agency has completed all actions to implement the recommendation or when actions have been taken that essentially meet the recommendation’s intent;
 - “open – partially addressed” means the agency has completed action(s) that contribute to the closure of the recommendation, but has not yet completed all actions to implement the recommendation; and
 - “open – not addressed” means the agency has not yet taken any actions or has action(s) planned or underway but not completed to implement the recommendation.

We also analyzed, to the extent possible, whether financial or other benefits have been realized, and included this information as appropriate. To identify financial and other benefits realized as a result of implementing our matters and recommendations, we interviewed relevant agency and program officials, and gathered and analyzed data on the net benefit of such actions. More detail on our methodology for determining realized financial benefits is presented below.

Methodologies for Determining Financial Benefits

Realized Financial Benefits

To determine net financial benefits that have resulted from action to implement our matters and recommendations, we collected and analyzed any preexisting estimates and other data on costs and potential savings, to the extent they were available, and linked supporting documentation to those estimates. While the implementation of GAO recommendations can result in a wide variety of improvements to program economy, effectiveness, efficiency, and equity, many of these improvements do not readily have the data necessary to calculate financial benefits. For some actions, available data may only capture a portion of the realized benefits. For all estimates of financial benefits, GAO estimates a net benefit to account both for the positive effects of the action and any related implementation costs.

We report the total financial benefits achieved through this work as a combination of the total savings reported in the previous annual report and the net present value of financial benefits achieved in fiscal year 2022.¹⁰ Estimates of financial benefits rely on a variety of sources, including our analysis, Congressional Budget Office estimates, individual agencies, and others, and use different time frames, underlying assumptions, data quality, and methodologies. To account for the imprecision resulting from differences among individual estimates, we calculate our total realized financial benefits rounded to the nearest \$100 million.

Potential Financial Benefits

Potential Financial Benefits are the financial benefits that could occur as a result of implementation of our matters and recommendations.¹¹ To develop estimates of potential financial benefits, we collected and analyzed any preexisting estimates and other data on costs and potential savings, to the extent they were available.¹² Estimating the potential benefits was not possible in some cases, for a variety of reasons. These include: 1) inability to predict the timing and nature of agency or congressional actions; 2) limited data on performance, funding, the extent of any identified deficiencies, or potential costs associated with taking action; and 3) external factors such as changes to the economy.

Each estimate was reviewed by one of our technical specialists to ensure that estimates were based on reasonably sound methodologies. We used partial data and conservative assumptions to provide rough estimates of the magnitude of potential savings when more precise estimates were not

¹⁰In our 2011-2022 annual reports, we followed a different methodology for calculating this total that did not rely on the net present value of savings in a fiscal year. Specifically, we presented both financial benefits that had accrued as of our report status date, and those that were expected to accrue in the future as the result of actions already taken, and divided our realized financial benefits into these two categories for all presentation of results. In 2023, we made improvements to standardize our data into fiscal year net present value.

¹¹Potential financial benefits are typically associated with matters and recommendations that are open-not implemented or open-partially implemented. However, in some cases they are also associated with matters and recommendations that are closed-implemented, because it may take time between when action is taken and when the financial benefit is realized.

¹²Financial benefits estimates came from a variety of sources, including our analysis, Congressional Budget Office estimates, individual agencies, and others, and use different time frames, underlying assumptions, data quality, and methodologies among these individual estimates.

possible. There is a higher level of uncertainty for estimates of potential financial benefits that could accrue from actions on matters and recommendations not yet taken because these estimates are dependent on whether, how, and when agencies and Congress implement them, or due to a lack of sufficiently detailed data to make reliable forecasts.

As a result, many estimates of potential financial benefits are notionally stated using terms such as millions, tens of millions, or billions, to demonstrate a rough magnitude without providing a more precise estimate. Further, many of these estimates are not tied to specific time frames for the same reason. To calculate a total for potential financial benefits with a conservative approach, we used the minimum number associated with each term.¹³ To account for the increased uncertainty of estimate of potential financial benefits and the imprecision resulting from differences among individual estimates, we calculated the total potential financial benefits to the nearest \$10 billion, rounded down, and presented our results using a notional term.

This report is based upon work we previously conducted in accordance with generally accepted government auditing standards. Generally accepted government auditing standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

¹³For example, if we had stated that an agency could potentially save “hundreds of millions,” we would use \$100 million as part of our calculation of the total.

Appendix II: New Areas in Which GAO Has Identified Fragmentation, Overlap, or Duplication

This appendix presents 26 new topic areas in which we found evidence of fragmentation, overlap, or duplication among federal government programs.



MISSION AREA
Defense

Source: Department of Defense/
Helene C. Stikkel. | GAO-23-106089

1. DOD Artificial Intelligence Strategies

The Department of Defense should finalize and issue guidance and agreements that define roles and responsibilities to improve collaboration to better manage fragmentation among entities involved in artificial intelligence across the department.

Implementing Entity

Department of Defense

Related GAO Product

[GAO-22-105834](#)

Recommendations and Matters

One recommendation for DOD

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Artificial Intelligence (AI) will transform the character of warfare, according to the Department of Defense's (DOD) 2018 National Defense Strategy. Failure to adopt AI technology into legacy systems could (1) hinder the capability of warfighters to defend our nation, (2) erode cohesion among allies and partners, and (3) reduce access to markets that may contribute to a decline in our nation's prosperity and standard of living, according to the 2018 DOD AI Strategy. To avoid these negative consequences, DOD has made organizational changes and invested billions of dollars to incorporate AI technology into its operations.

In June 2018, DOD published its AI Strategy and established the Joint Artificial Intelligence Center to manage AI efforts and accelerate the delivery of AI-enabled capabilities across DOD. The 2018 DOD AI Strategy directs DOD to accelerate the adoption of AI and emphasizes that a strong, technologically advanced department is essential for protecting the security of the nation. Subsequently, DOD and the military services issued a number of additional AI-related strategies and plans.

In December 2021, the Deputy Secretary of Defense issued a memorandum directing the establishment of the Chief Digital and AI Officer. The memorandum states that the Chief Digital and AI Officer will serve as the DOD's senior official responsible for strengthening and integrating data, AI, and digital solutions. DOD announced initial operating capability of the Chief Digital and AI Officer in February 2022 and full operating capability in June 2022, integrating the Joint Artificial Intelligence Center, the Defense Digital Service, the Chief Data Officer, and the enterprise platform Advana into one organization.

In March 2022, [GAO found](#) that DOD had not fully incorporated leading practices for collaboration on its AI activities. DOD developed an AI governance structure to define department-wide AI roles and responsibilities and to establish and advance policies. However, DOD had not defined or set expectations for those responsible for collaborating with the Joint Artificial Intelligence Center or the broader DOD data ecosystem (e.g., people, technology, and culture). In response to a GAO department-wide survey, DOD respondents from 20 of the 39 organizations surveyed stated that they believe collaboration is challenged by a lack of clearly defined roles and responsibilities.

DOD officials told GAO in October 2021 that they were developing but had not issued guidance and agreements to define the roles and responsibilities of the military services and organizations as participants in AI collaboration. Additionally, they had not established time frames for issuing the guidance and agreements. Further, DOD officials did not provide details about what would be included in the additional guidance. Therefore, GAO was unable to determine to what extent the additional guidance may address the opportunities GAO identified for DOD to improve its AI collaboration practices.

In March 2022, GAO recommended the Secretary of Defense ensure that the Deputy Secretary of Defense, in coordination with the Chief Digital and AI Officer (once established) and the Joint Artificial Intelligence Center, finalize and issue guidance and agreements that define the roles and responsibilities of the military services and other DOD organizations for leadership and relevant participants collaborating on AI activities.

DOD agreed with this recommendation. In November 2022, DOD officials told GAO that the Chief Digital and AI Officer was drafting its charter that will define the roles and responsibilities of DOD components as they pertain to collaborating on AI activities. As of March 2023, DOD estimated that the charter will be published by June 2023. DOD will meet the intent of GAO's recommendation when it provides documentation that the Chief Digital and AI Officer charter has been issued and includes the necessary guidance and related agreements.

Addressing shortcomings in collaboration across its AI landscape will help DOD better manage fragmentation among entities in meeting its AI objectives. DOD's efforts would specifically benefit from finalizing guidance and agreements to ensure leadership and relevant participants are aware of and agree upon: (1) who will have what responsibilities, (2) how they will organize their joint and individual data sharing efforts, and (3) how they will make decisions regarding AI technology collaboration across the department.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to DOD for review and comment. DOD provided technical comments, which GAO incorporated as appropriate.

GAO Product: *Artificial Intelligence: DOD Should Improve Strategies, Inventory Process, and Collaboration Guidance.* [GAO-22-105834](#). Washington, D.C.: March 30, 2022.



MISSION AREA
Defense

Source: Department of Defense/
Helene C. Stikkel. | GAO-23-106089

2. DOD Predictive Maintenance

The military services should each designate a single entity with sufficient authority and resources necessary to support the implementation of predictive maintenance and better manage fragmentation.

Implementing Entity

Department of Defense

Related GAO Product

[GAO-23-105556](#)

Recommendations and Matters

One recommendation each for the Army, Navy, Air Force, and Marine Corps (within the Department of the Navy)

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DOD is continually challenged to provide its warfighters with battle-ready ground combat systems, ships, submarines, and aircraft, spending nearly \$90 billion per year on weapon systems maintenance. To improve weapon system availability and military readiness, DOD is implementing predictive maintenance—a practice that relies on personnel using condition-monitoring technology and data analytics to schedule maintenance based on evidence of need. If implemented correctly, predictive maintenance could reform the military services' approach to maintaining weapon systems by reducing unplanned and unneeded maintenance and reducing maintenance delays, according to DOD officials.

In December 2022, [GAO found](#) that the military services had made limited progress implementing predictive maintenance, in part due to fragmented governance structures. For example:

- The Army identified three entities to oversee predictive maintenance implementation.
- The Marine Corps identified three entities to oversee predictive maintenance implementation.
- Navy officials acknowledged that they did not identify a single, specific entity to lead the implementation of predictive maintenance.
- The Air Force identified two entities to oversee predictive maintenance implementation.

According to the military services, they intend to scale the use of predictive maintenance across their weapon systems where it is beneficial and feasible to do so, but current governance structures are fragmented and unsuited to implementing predictive maintenance. Military services officials said that limited progress made toward implementing predictive maintenance results in part from the organization responsible not having a single entity designated with sufficient authority, staffing, and resources to support fuller implementation.

DOD guidance requires the military services to provide resources and designate a single focal point for predictive maintenance efforts. In addition, DOD guidance requires program managers to implement predictive maintenance in new weapon systems to achieve readiness at best value, and implement predictive maintenance for existing systems where it is technically feasible and beneficial. Further, DOD guidance requires the military services to establish a governance structure that includes all relevant stakeholders to coordinate execution of predictive maintenance. According to DOD, it is imperative that individuals and organizations overseeing predictive maintenance implementation have a comprehensive and understandable strategy.

In December 2022, GAO recommended that the Army, Navy, Marine Corps, and Air Force respectively designate a single entity with sufficient authority and resources necessary to support the implementation of predictive maintenance. The military services concurred with all four recommendations. As of April 2023, DOD had not provided updates on its efforts to implement the recommendations. GAO will continue to track DOD implementation.

By implementing GAO's recommendations, the military services could better manage fragmentation and improve oversight of predictive maintenance efforts on weapon systems where it is feasible and beneficial.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to DOD for review and comment. DOD stated that it did not have comments on this report section.

GAO Product: *Military Readiness: Actions Needed to Further Implement Predictive Maintenance on Weapon Systems*, [GAO-23-105556](#). Washington, D.C.: December 8, 2022.



MISSION AREA
Defense

Source: Department of Defense/
Helene C. Stikkel. | GAO-23-106089

3. National Security and Commercial Satellite Imagery and Analytics

The Secretary of Defense and Director of National Intelligence could better manage fragmentation, reduce risk of overlap, and potentially achieve cost savings by establishing clear roles and responsibilities across intelligence and defense stakeholders.

Implementing Entity

Department of Defense and Office of the Director of National Intelligence

Related GAO Product

[GAO-22-106106](#)

Recommendations and Matters

One recommendation for DOD and one recommendation for ODNI

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Commercial remote sensing satellites and the data they produce have significantly enhanced the way countries approach critical international security issues, their economies, and climate change. Information collected from space informs national decision makers about evolving threats to U.S. interests—such as economic shifts in emerging rivals or adverse climate events—and enables the protection and defense of the homeland. Further, commercial imagery provides an advantage over government imagery in that it is all unclassified and therefore may be licensed to be shareable with all allies and partners, such as commercial imagery relating to Russia’s invasion of Ukraine. Companies also provide analytic services that analyze remote sensing data, or satellite imagery, and that could further enhance the ability to gain useful information from satellite data.

Several key changes could significantly increase the Intelligence Community (IC) and DOD’s demand for commercial satellite imagery, including the expansion of commercial space capabilities, increased DOD reliance on space, and the establishment of the U.S. Space Force in 2019. The National Geospatial-Intelligence Agency’s (NGA) geospatial intelligence vision and commercial satellite strategy also reflect the importance of commercial analytic services that use remote sensing. Commercial analytic services can use remote sensing data to monitor economic indicators and transportation networks, as well as detect change. For example, one component within the U.S. Department of Agriculture acquired biweekly, commercial satellite imagery over the continental United States to monitor the progress of the 2022 U.S. crop season.

The National Reconnaissance Office (NRO) is the primary acquirer of commercial satellite imagery. NGA is the primary acquirer of geospatial intelligence-related commercial analytic services, including services that use remote sensing data for IC and DOD components. NRO took over the lead role for the acquisition of commercial satellite imagery from the NGA based on a 2014 request by the Director of National Intelligence, who intended to avoid unproductive competition between NGA and NRO.

In September 2022, [GAO found](#) that the IC and DOD had not ensured the establishment of clear roles and responsibilities for the acquisition of commercial satellite imagery and analytic services that use remote sensing data, and had not communicated relevant guidance to all relevant DOD and IC stakeholders. Specifically, GAO found that DOD officials in eight defense components were unclear about specific responsibilities for the acquisition of these commercial analytic services within the IC and DOD, such as the selection process or defined mission areas. NRO and NGA have memoranda documenting specific responsibilities among their two agencies, and officials from these components told GAO that they are generally satisfied with these agreements. However, NGA officials acknowledged that there are no defined roles within the IC and DOD for the acquisition of specific commercial analytic services that use remote sensing data.

In September 2022, GAO recommended that the Secretary of Defense ensure that clear roles and responsibilities across IC and DOD stakeholders are established for the acquisition of commercial satellite imagery, and that these roles are updated in DOD guidance and communicated to all relevant stakeholders. DOD concurred with this recommendation. As of October 2022, DOD officials stated that they were in the process of reviewing what updates are required for the NRO and NGA charters, and also acknowledged that they need to clarify roles and responsibilities for space launch services, commercial radio-frequency emissions, and prototype efforts that may use commercial satellite imagery.

GAO also recommended in September 2022 that the Director of National Intelligence ensure that NGA, in coordination with IC and DOD stakeholders, develop guidance to establish specific roles and responsibilities for commercial analytic services that use remote sensing data. The Office of the Director of National Intelligence did not agree or disagree with this recommendation.

Clarifying roles and responsibilities in these areas could assist the DOD and IC in better managing fragmentation and reducing risks associated with overlap by helping to ensure that DOD and IC components know which agency is responsible for buying what commercial satellite data and analytic services. Leading practices for government collaboration state that interagency efforts need clear roles and responsibilities.

Until the IC and DOD adopt an effective and unified approach to pursue emerging capabilities and hold themselves accountable for maximizing the contribution of commercial satellite capabilities, the U.S. risks losing ground to emerging competitors in the space domain as well as the ability to deliver technological advantages to the warfighter. While taking such action could lead to financial benefits, GAO is unable to estimate potential financial benefits due to the lack of available data and uncertainty around how the agencies would implement the recommendations.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to DOD and ODNI for review and comment. DOD provided technical comments, which GAO incorporated, as appropriate. ODNI did not provide comments on this report section.

GAO Product: *National Security Space: Actions Need to Better Use Commercial Satellite Imagery and Analytics.* [GAO-22-106106](#). Washington, D.C.: September 7, 2022.



MISSION AREA
Defense

Source: Department of Defense/
Helene C. Stikkel. | GAO-23-106089

4. Defense Logistics Agency Disposal Codes

The Department of Defense could better manage fragmentation to meet material disposition program goals by improving demilitarization coding processes and developing guidance on assessing disposition decisions.

Implementing Entity

Department of Defense

Related GAO Product

[GAO-22-105251](#)

Recommendations and Matters

Two recommendations for DOD

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Each year, the Department of Defense (DOD) divests itself of thousands of items, including “major end items” such as High-Mobility Multipurpose Wheeled Vehicles and Mine-Resistant Ambush Protected vehicles. These items support combat readiness but could potentially be “demilitarized” for civilian use—that is, modified so the functional capabilities and inherent military design features of an item are eliminated.

DOD guidance establishes demilitarization codes that are assigned to major end items when they enter DOD’s inventory so that they are disposed of properly, which may include reuse, transfer to another federal agency, donation, sale, or destruction of the items. DOD’s Defense Logistics Agency (DLA) manages, controls, and oversees DOD’s demilitarization program.

In September 2022, [GAO found](#) that DOD applied demilitarization codes for most, but not all, of the major end items GAO examined for fiscal years 2019–2021. Specifically, GAO found that consistent codes were assigned in all DOD databases for 413 of the 437 national stock numbers examined, representing almost 3,000 items. However, 24 national stock numbers contained codes that were inconsistent among DOD databases. These 24 national stock numbers represented hundreds of item types, including Mine-Resistant Ambush Protected vehicles.

For 13 of the 24 national stock numbers, DOD did not include documentation explaining why the codes were inconsistent. For example, DOD was unable to provide documentation explaining why the code included in the Army database indicated that a container handling vehicle—a vehicle that can be used to carry munitions and other military equipment—did not need to be demilitarized. However, GAO identified a code in the DLA database that indicated significant demilitarization was required for that vehicle.

DLA is responsible for ensuring that demilitarization codes are consistent across DOD and for documenting the rationale for any code changes in its central database. GAO found that DLA does not have a reconciliation process that would enable the officials to identify and reconcile codes across DOD’s databases, some of which are maintained by the military services, not DLA.

DOD guidance states that each military service is responsible for deciding how to dispose of major end items that are no longer needed; however, military service officials said they lack specific guidance on what materiel disposition program-related factors to consider for major end items. For example, according to officials from three of the four military services GAO interviewed, they did not assess their disposition decisions for unneeded High-Mobility Multipurpose Wheeled Vehicles because DOD guidance did not require it. As a result, in fiscal years 2019–2021, three military services turned in their unneeded High-Mobility Multipurpose Wheeled Vehicles to DLA, where most were eventually destroyed, without considering other available disposition options (e.g. exchange or sell). Because of the absence of such guidance, there is the risk that the expected outcomes of DOD’s material disposition program—safeguarding national security interests, minimizing the

destruction of government property, and optimizing monetary return to the U.S. government—will not be achieved.

GAO made two recommendations to DOD's Office of the Under Secretary of Defense for Acquisition and Sustainment to (1) establish a process to review and reconcile inconsistent demilitarization codes and document changes, and (2) develop guidance for the military services on how to, when disposing of major end items, assess potential risks to national security, avoid unnecessary destruction, and optimize monetary returns to the U.S. government. DOD partially concurred with these two recommendations. DOD officials told GAO that a demilitarization code reconciliation process is already in place, and any inconsistencies or inaccuracy with recording these code assignments are due to the military services' information systems, which are outside of DLA's control. They also said that developing guidance on assessing risk to national security when making disposition decisions is outside of the scope of DLA's mission.

GAO continues to believe its recommendations are valid. Because DLA maintains the demilitarization program on behalf of the Office of the Under Secretary of Defense for Acquisition and Sustainment, DLA is responsible for ensuring the accuracy of demilitarization codes, according to DOD policy and as reiterated by DOD in its comments to GAO. Regarding the scope of DLA's mission, DOD's materiel disposition guidance states that DLA is to establish program guidance, provide management review and analysis, and establish internal control measures as part of their responsibilities.

As of February 2023, DOD had not implemented GAO's recommendations. However, in February 2023, DOD officials also informed GAO that their Federal Logistics Information System, which tracks demilitarization codes throughout the department, is undergoing upgrades to reconcile any inconsistencies between DLA and the military services' database systems. DOD expects to complete the first phase of this upgrade by the end of fiscal year 2025. DOD also said its Demilitarization Program Office will be meeting with the DOD Disposal Policy Working Group to review the military services' disposal practices by the end of December 2023.

Establishing a process for reviewing and reconciling inconsistent demilitarization codes and fully documenting code changes to better manage fragmentation and ensure consistency across the department could help DOD avoid (1) releasing major end items (including sensitive items) to the general public and (2) destroying items that are eligible for release to other entities.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to DOD for review and comment. DOD provided technical comments, which GAO incorporated as appropriate.

GAO Product: *Defense Logistics: DOD Can Better Manage Demilitarization Coding and Disposition Decisions.* [GAO-22-105251](#). Washington, D.C.: September 27, 2022.



MISSION AREA
Economic development

Source: PhotoDisc. | GAO-23-106089

5. Broadband National Strategy

Responsible federal offices need a national broadband internet access strategy and should address any key statutory limitations to better manage fragmented efforts across 15 federal agencies and more than 130 programs, and to address overlap and potential duplication.

Implementing Entity

Executive Office of the President and National Telecommunications and Information Administration

Related GAO Product

[GAO-22-104611](#)

Recommendations and Matters

One recommendation for EOP and one recommendation for NTIA

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Broadband internet access is critical for everyday activities such as education, work, and healthcare. The COVID-19 pandemic has underscored the importance of access to broadband and the “digital divide” between those who have access and those who do not. Millions of Americans lack broadband, despite at least \$44 billion in federal investment from fiscal years 2015 through 2020. Congress has continued to appropriate new funding for broadband, including nearly \$65 billion for new and existing broadband programs in the Infrastructure Investment and Jobs Act (Pub. L. 117-58, 135 Stat. 429, 1350 (2021)) in November 2021.

However, in May 2022, [GAO found](#) that federal broadband access efforts are fragmented and overlapping, with more than 130 programs administered across 15 federal agencies. For example, some programs have broadband access as their main purpose, while for many others broadband access is one possible use of program funds. Programs also vary in how they support broadband—such as building broadband infrastructure, helping people afford broadband services or devices to access the internet, or building digital skills—and some programs can be used for multiple purposes.

In 2018, the National Telecommunications and Information Administration (NTIA) led a group of agencies that reviewed broadband program statutes to identify differing definitions. Programs may have different definitions or eligibility criteria—for example, there are differences in terminology or minimum eligible broadband speeds across programs. These differences may be established in statute or through agency administrative processes. However, the interagency group did not identify which statutory broadband provisions limit alignment or coordination with other broadband programs, or recommend any changes, as that was beyond the scope of the group’s analysis. In 2015, [GAO found](#) that legislative changes may be necessary to better manage fragmentation and overlap. As such, it is important to consider whether and how statutes affect the fragmented area of broadband.

In 2021, the National Economic Council—within the Executive Office of the President (EOP)—began to lead efforts to coordinate broadband internet access programs, but these efforts were not guided by a current national strategy. Staff from EOP told GAO they were considering whether a national strategy is needed.

Agency officials and staff from the National Economic Council told GAO that aligning broadband programs from various agencies can be challenging because of the differences among programs. A lack of alignment can make it difficult to use programs in a complementary way. In addition, non-federal stakeholders GAO interviewed identified challenges associated with using fragmented and overlapping federal broadband programs, including using programs in a complementary way.

In May 2022, GAO made one recommendation to EOP, through the National Economic Council, to develop and implement a national broadband strategy with clear roles, goals, and objectives. GAO also made one recommendation to NTIA, directing the Office of Internet Connectivity and Growth to consult with various White House offices to identify the key statutory provisions that limit the beneficial coordination of broadband programs and offer legislative proposals to address the limitations, as appropriate.

EOP did not take a position on the recommendation. NTIA agreed with the recommendation. In March 2023, EOP noted that the National Economic Council has prioritized broadband coordination, including by (1) chairing a leadership committee attended by key agency heads; (2) co-chairing a broadband working group that coordinates agency efforts; and (3) attending meetings that bring together agencies involved with broadband funding or infrastructure deployment. While this is a start, there still needs to be a strategy containing clear roles, goals, and objectives.

A broadband national strategy could synchronize interagency efforts, manage fragmentation and overlap, and reduce the risk of potentially wasteful duplication. Identifying key statutory provisions limiting program alignment could give Congress insight into possible beneficial legislative changes.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to EOP and NTIA for review and comment. EOP provided technical comments, which GAO incorporated as appropriate. NTIA stated that it did not have comments on this report section.

GAO Product: *Broadband: National Strategy Needed to Guide Federal Efforts to Reduce the Digital Divide.* [GAO-22-104611](#). Washington, D.C.: May 31, 2022.



MISSION AREA
Economic development

Source: PhotoDisc. | GAO-23-106089

6. Tribal Broadband National Strategy

The federal government should develop a national strategy and coordination framework to better manage the fragmentation among programs intended to increase tribal broadband access.

Implementing Entity

Executive Office of the President and National Telecommunications and Information Administration

Related GAO Product

[GAO-22-104421](#)

Recommendations and Matters

One recommendation for EOP and one recommendation for NTIA

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Broadband internet access is critical for economic development, jobs, health care, education, and overall quality of life, but access on tribal lands has lagged behind the rest of the country. As of 2020, estimates show that more than 18 percent of people living on tribal lands could not access broadband service, compared to about 4 percent of people in non-tribal areas. Federal efforts to increase broadband access are ongoing. Federal agencies provided at least \$44 billion for broadband access across the country from fiscal years 2015 through 2020. However, while many federal programs can support broadband on tribal lands, most are not exclusive to Tribes, thus Tribes compete with other communities and providers for funding.

In June 2022, [GAO found](#) that persistent barriers, including fragmentation among the over 130 federal broadband programs across 15 agencies, limited Tribes' and broadband providers' ability and interest in participating in federal broadband programs. Officials from Tribes, tribal associations, and broadband providers told GAO that eligible applicants face challenges identifying the programs that best fit their needs from the landscape of numerous, but fragmented, federal broadband programs. Additionally, these officials said that Tribes and providers may lack the time or resources to research the programs.

In 2021, the Executive Office of the President (EOP), through the National Economic Council and other offices, took the lead for coordination, including coordinating efforts focused on tribal broadband. However, the National Economic Council has not developed a national broadband strategy to guide these efforts, either in general or on tribal lands.

GAO also found that the American Broadband Initiative, a federal interagency coordination group for broadband issues co-chaired by the National Telecommunications and Information Administration (NTIA), lacks a tribal focus. American Broadband Initiative has cross-agency working groups, which provide the framework to implement coordination efforts among agencies and address issues within specific areas, such as permitting and federal funding. However, the American Broadband Initiative has not established a coordination framework for addressing tribal issues to support better tribal coordination despite recommendations from the Department of the Interior and other federal agencies.

In June 2022, GAO made two recommendations: (1) EOP, through the National Economic Council, should develop a national strategy with clear roles, goals, and performance measures for closing the gap in broadband access on tribal lands as part of a broader national broadband strategy; and (2) NTIA should establish a framework within the American Broadband Initiative for addressing tribal barriers. EOP did not agree or disagree with the recommendation. NTIA agreed with the recommendation. In March 2023, EOP noted that it coordinates broadband activities through various interagency forums, including by chairing a leadership committee attended by key agency heads and convening a tribal working group that focuses on agency coordination to minimize confusion for Tribes. While this is a start, there still needs to be a strategy containing clear roles, goals, and objectives.

A national broadband strategy is still needed and should include a focus on tribal broadband access. A national strategy could help better manage fragmentation and align efforts to more effectively reduce the persistent barriers Tribes face in accessing federal programs. Further, creating a framework for focusing on tribal issues within the existing interagency coordination mechanism could help implement a national strategy and help agencies reduce key barriers that have contributed to the gap in broadband availability.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to EOP and NTIA for review and comment. EOP provided technical comments, which GAO incorporated as appropriate. NTIA stated that it did not have comments on this report section.

GAO Product: *Tribal Broadband: National Strategy and Coordination Framework Needed to Increase Access.* [GAO-22-104421](#). Washington, D.C.: June 22, 2022.



MISSION AREA
Economic development

Source: PhotoDisc. | GAO-23-106089

7. Tribal Economic Development

The Department of Commerce could better manage fragmentation and address potential overlap among 22 federal economic development programs for tribal entities across seven agencies.

Implementing Entity

Department of Commerce

Related GAO Product

[GAO-22-105215](#)

Recommendations and Matters

Two recommendations for Commerce

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Historically, tribal communities have experienced higher rates of unemployment and poverty than nontribal communities. Tribal economic development—for example, through the creation of businesses and jobs in tribal communities—offers an opportunity to address these long-standing challenges. The federal government administers programs to facilitate this economic development.

In August 2022, [GAO identified](#) fragmentation, whereby 22 federal programs across seven agencies provide economic development assistance to tribal entities—such as tribal governments and businesses—in the form of grants, loans, and loan guarantees. Additionally, GAO identified evidence of potential overlap in the eligible activities that program funds could support. For example, 13 of the 22 programs provided assistance to Tribes that could be used for conducting business feasibility studies or developing economic development plans.

GAO found that no federal agency maintained a list or repository of information on federal economic development programs across agencies that are available to tribal entities. Officials from tribal organizations told GAO that many Tribes have limited capacity to identify and access programs and may not be aware of the federal assistance available.

The Office of Native American Business Development within the Department of Commerce was established by statute in 2000. The director of this office has statutory responsibility for, among other things, assisting Tribes and other eligible entities with identifying and taking advantage of business development opportunities. However, according to Commerce officials, the office has not had a director nor been operational since 2011. This is in part because Commerce never created a plan for administering the office, including identifying its organizational structure, the total number of staff, or how responsibilities would be assigned.

In 2022, GAO made two recommendations to Commerce to (1) establish an organizational structure and assign responsibilities for the Office of Native American Business Development and (2) in coordination with other relevant federal agencies and entities, maintain and share a repository of information on economic development programs across federal agencies and assist tribal entities in identifying programs best suited to their needs. Commerce agreed with both recommendations.

Tribal entities make critical contributions to the economic health of their communities, and federal economic development programs can support their success. However, fragmentation and unnecessary overlap among programs may result in tribal entities missing out on valuable support. By fully establishing the Office of Native American Business Development and maintaining a repository of information on federal economic development programs available to tribal entities, Commerce can help these entities identify and access federal resources that could facilitate increased tribal economic development.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to Commerce for review and comment. Commerce stated that it did not have comments on this report section.

GAO Product: *Tribal Economic Development: Action Is Needed to Better Understand the Extent of Federal Support.* [GAO-22-105215](#). Washington, D.C.: August 30, 2022.



MISSION AREA
Energy

Source: ©Corbis. | GAO-23-106089

8. Lessons Learned from Disasters Involving the Electricity Grid

The Department of Energy could help better manage fragmentation and more effectively support electricity grid resilience and disaster response and recovery by developing a comprehensive approach for coordinating its efforts.

Implementing Entity

Department of Energy

Related GAO Product

[GAO-22-105093](#)

Recommendations and Matters

One recommendation for DOE

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Natural disasters, such as cyclones, earthquakes, hurricanes, wildfires, and severe storms—and the power outages resulting from these disasters—have affected millions of customers and cost billions of dollars. The growing severity of wildfires and extreme weather events in recent years has been a principal contributor to an increase in the frequency and duration of power outages in the United States.

Federal agencies play a significant role in responding to disasters and supporting electricity grid recovery and resilience. In particular, the Department of Energy (DOE) coordinates with other agencies to reestablish damaged energy systems after disasters and then transitions to longer-term efforts to support grid recovery with technical assistance to stakeholders, including federal, state, territorial, and industrial entities.

In June 2022, [GAO found](#) that stakeholders that responded to certain disasters from 2017 through 2021 had identified lessons learned for disaster response planning, coordination, workforce and training, tools and technology, and local capacity. For its part, DOE began deploying an incident response team to disaster areas, bringing responders with subject-matter expertise about the electricity grid into affected areas quickly.

However, DOE does not have a comprehensive approach for coordinating its activities for a broader electricity grid support mission. Specifically, DOE's grid recovery and technical assistance programs and activities are fragmented across multiple offices within the department. Agency officials within these offices said that roles and responsibilities are not clear during the transition from disaster response to grid recovery. It is also not clear how lessons learned are communicated among these and other DOE efforts. Moreover, agency officials said that in some cases, one office was not aware of disaster response or recovery efforts being undertaken by another office. GAO's Disaster Resilience Framework states that bringing together the disparate missions and resources that support disaster risk reduction can help build resilience to natural hazards.

In June 2022, GAO made one recommendation that DOE should establish a comprehensive approach to enhance coordination among its disaster response, grid recovery, and technical assistance efforts. This approach should include developing a plan to integrate lessons learned from prior disaster response efforts into the resilience goals of its grid recovery and technical assistance efforts.

DOE agreed with this recommendation. In September 2022, DOE outlined several efforts underway at the Office of Cybersecurity, Energy Security, and Emergency Response to enhance coordination and provide some technical assistance. As of February 2023, DOE stated that it uses a number of mechanisms to coordinate and manage incidents and events across missions, programs, and facilities, and the intent of these efforts includes ensuring the coordination of functions, personnel, procedures, and communications to minimize duplication. However, DOE did not identify a plan to establish a comprehensive, DOE-wide approach to enhancing coordination among its disaster response, grid recovery, and technical assistance missions.

A comprehensive approach that clearly establishes the roles and responsibilities for integrating relevant information and lessons learned across DOE's broader electricity grid support mission can help better manage fragmentation. This will allow the agency to enhance coordination among its efforts and better target resources and technical assistance to where it would more effectively enhance grid resilience and support disaster risk reduction actions.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to DOE for review and comment. DOE believes it is already implementing this recommendation and provided examples of its efforts to coordinate among their emergency response functions. However, the agency has not provided sufficient evidence that this coordination incorporates its grid recovery and technical assistance efforts. If DOE implemented its coordination efforts to effectively incorporate these missions, it could reduce fragmentation and more effectively enhance grid resilience and support disaster risk reduction actions. DOE also provided technical comments that were incorporated as applicable.

GAO Product: *Electricity Grid: DOE Should Address Lessons Learned from Previous Disasters to Enhance Resilience.* [GAO-22-105093](#). Washington, D.C.: June 9, 2022.



MISSION AREA
General government

Source: PhotoDisc. | GAO-23-106089

9. Sustainable Aviation Fuel

The Departments of Agriculture, Energy, and Transportation should develop and incorporate performance measures to better track progress toward sustainable aviation fuel production goals and manage fragmentation of their efforts.

Implementing Entity

Department of Agriculture, Department of Energy, and Department of Transportation

Related GAO Product

[GAO-23-105300](#)

Recommendations and Matters

Three recommendations total; one each for USDA, DOE, and DOT

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Absent concerted action, greenhouse gas emissions from the U.S. commercial aviation sector are expected to increase in the coming decades. To reduce greenhouse gas emissions from aviation, the White House announced a sustainable aviation fuel Grand Challenge in September 2021. Sustainable aviation fuel is made from renewable and waste feedstocks that can reduce greenhouse gas emissions on a lifecycle basis. The Grand Challenge goal is to supply 3 billion gallons of sustainable aviation fuel per year by 2030 and around 35 billion gallons per year by 2050, which would be enough to meet 100 percent of projected U.S. domestic commercial jet fuel demand.

In March 2023, [GAO found](#) that sustainable aviation fuel production and use in the U.S. reached 15.8 million gallons in 2022. Sustainable aviation fuel production accounted for less than 0.1 percent of the total jet fuel used by major U.S. airlines. This falls well below a 2012 Federal Aviation Administration goal for U.S. airlines to use 1 billion gallons of sustainable aviation fuel per year by 2018.

GAO spoke to various stakeholders, such as sustainable aviation fuel producers and airports, who said factors driving the sustainable aviation fuel market include airlines' interest in reducing their greenhouse gas emissions and incentives provided by the California low carbon fuel standard and the federal renewable fuel standard programs. However, the high price of sustainable aviation fuel compared to conventional jet fuel is a key factor inhibiting increased production and use. Other factors inhibiting market growth include the long time frames and high costs of developing new sustainable aviation fuel production facilities. According to stakeholders, sustainable aviation fuel production facilities can cost \$1 billion and take anywhere from 5 to 10 years to complete.

The Departments of Transportation, Energy, and Agriculture published a roadmap outlining actions supporting the Grand Challenge goals in September 2022. The roadmap outlines the agencies' plans across six action areas and encompasses activities the agencies have engaged in for a number of years. For example, agencies have sponsored research and provided direct financial support for sustainable aviation fuel production. This federal support has contributed to technology development, demonstration projects, and the construction of new facilities. As stated in the roadmap, the agencies will form public-private implementation teams around the action areas to further refine activities and timelines. However, GAO found that the roadmap does not establish performance measures for agencies to monitor, evaluate, and report on the result of these actions. GAO has previously reported that interagency collaborative efforts can benefit from creating and using performance measures.

GAO made one recommendation to each of the Departments of Transportation, Energy, and Agriculture to coordinate on developing and incorporating performance measures into the roadmap. The Departments of Transportation and Agriculture concurred with the recommendation. In response to a draft of GAO's March

2023 report, the Department of Energy indicated that the recommendation had been completed and that its planned roadmap activities will enable progress to be measured. GAO stated further steps would be needed to fully implement this recommendation. Specifically, the roadmap does not identify performance measures that relate to the Grand Challenge long-term goals or the associated information the agencies would need to collect to be able to measure performance regularly.

As of May 2023, the Department of Energy said it now concurs with the recommendation and has taken recent steps, such as launching a website to communicate progress of the Grand Challenge. The Department of Energy also stated that the Interagency Sustainable Aviation Fuel Working Group plans to publish an annual report beginning in September 2023 that includes monitoring of industry progress.

Incorporating performance measures into the Grand Challenge roadmap could help enable the agencies to better manage fragmentation by monitoring and evaluating the effectiveness of their actions, and communicating and reporting on the extent to which sustainable aviation fuel is poised to contribute to larger aviation greenhouse gas emissions reduction goals.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to the Departments of Agriculture, Energy, and Transportation for review and comment. The Departments of Agriculture and Transportation stated that they did not have comments on this report section. The Department of Energy provided technical comments, which GAO incorporated as appropriate.

GAO Product: *Sustainable Aviation Fuel: Agencies Should Track Progress toward Ambitious Federal Goals.* [GAO-23-105300](#). Washington, D.C.: March 23, 2023.



MISSION AREA
**Homeland security, law
enforcement or both**

Source: PhotoDisc. | GAO-23-106089

10. DOJ and FBI Responsiveness to Congress

The Department of Justice could better manage fragmentation of its process for responding to congressional correspondence by developing guidance on data quality for the department's tracking systems.

Implementing Entity

Department of Justice

Related GAO Product

[GAO-23-105231](#)

Recommendations and Matters

One recommendation for DOJ

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In conducting oversight of the Department of Justice (DOJ), congressional committees and individual members of Congress send hundreds of correspondence letters each year to DOJ and its components, such as the FBI. Some of these correspondence letters seek information on topics ranging from specific constituent concerns to broad issues regarding U.S. law enforcement and justice-related matters. Members of Congress have raised concerns about DOJ's timeliness in responding to these inquiries.

DOJ is to establish policies and procedures for managing correspondence, according to the *DOJ Correspondence Manual*. Further, the *Justice Manual* recognizes the importance of providing timely responses to congressional correspondence, instructs all components to follow the direction of DOJ's Office of Legislative Affairs with any communications with Congress, and directs components to make it a priority to assist in responding to congressional inquiries.

In November 2022, [GAO found](#) that DOJ has not ensured that its components maintain accurate and complete data when managing congressional correspondence. Specifically, DOJ does not have guidance that would help its components establish and maintain a systematic way to organize their congressional correspondence data. Fragmented processes for ensuring accurate and complete data among DOJ offices and components could lead to differences in response timeliness depending on which DOJ office or component receives the correspondence.

GAO recommended in its November 2022 report that DOJ develop guidance on correspondence management system data quality to help ensure that DOJ and its components are consistently entering accurate and complete tracking data. DOJ concurred with the recommendation and said it has begun implementation efforts. For example, DOJ officials said a new Executive Secretary has been appointed to improve existing processes and DOJ officials have been developing data quality guidance for DOJ's correspondence management system. As of February 2023, DOJ reported that it is (1) adding new functionality to its correspondence management system to improve tracking of congressional correspondence, and (2) developing new procedures and metrics to strengthen the department's ability to manage congressional correspondence.

By consistently documenting information such as key dates, DOJ can reduce the negative effects of fragmentation and reliably use the data it captures to better track and monitor efforts to respond to congressional correspondence department-wide.

Agency Comments: GAO provided a draft of this report section to DOJ for review and comment. DOJ provided technical comments, which GAO incorporated, as appropriate.

GAO Product: *Department of Justice: Actions Needed to Better Track and Monitor Responses to Congressional Correspondence.* [GAO-23-105231](#). Washington, D.C.: November 2, 2022.



MISSION AREA
Homeland security, law enforcement or both

Source: PhotoDisc. | GAO-23-106089

11. Domestic Terrorism Threats

The Federal Bureau of Investigation and Department of Homeland Security's Office of Intelligence and Analysis could better manage fragmentation by improving collaboration efforts to identify and counter domestic terrorism threats.

Implementing Entity

Federal Bureau of Investigation and Department of Homeland Security Office of Intelligence and Analysis

Related GAO Product

[GAO-23-104720](#)

Recommendations and Matters

Three recommendations each for FBI and DHS Office of Intelligence and Analysis

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The threat posed by domestic terrorism is on the rise. In January 2022, Federal Bureau of Investigation (FBI) officials testified that the number of domestic terrorism-related investigations had more than doubled since spring 2020. Further, the Secretary of the Department of Homeland Security (DHS) stated that domestic violent extremists pose the most lethal and persistent terrorism-related threat to the homeland. The FBI—within the Department of Justice—and DHS are the main federal entities charged with preventing terrorist attacks in the U.S. including those perpetrated by domestic terrorists. FBI has lead responsibility for federal domestic terrorism investigations and domestic intelligence efforts. DHS is responsible for producing terrorist threat information in coordination with federal, state, and local government agencies, and private entities.

In February 2023, [GAO found](#) that the FBI and DHS's Office of Intelligence and Analysis did not report comprehensive domestic terrorism data in response to a requirement in the National Defense Authorization Act for Fiscal Year 2020 (Pub. L. No. 116-92, tit. LVI, § 5602, 133 Stat. 1198, 2154-59 (2019)). For the initial 2021 Strategic Intelligence Assessment report, a report required by the Act, the FBI relied on a manual effort to compile required data. Although DHS's Office of Intelligence and Analysis maintained a list of domestic terrorism incidents, FBI officials initially stated that they were unaware of the data and DHS officials stated that they were not asked for the data. In the subsequent 2022 Strategic Intelligence Assessment report, FBI officials noted that they were made aware of DHS's Office of Intelligence and Analysis tracking efforts, and a DHS official stated that DHS provided some input on specific data to be added to the assessment report.

GAO also found that the FBI and DHS's Office of Intelligence and Analysis efforts to identify and counter domestic terrorism threats generally followed the five leading practices related to collaboration, but continued to face challenges in two areas. Specifically, the agencies faced challenges because, although they have had an information sharing agreement since 2003 and had various component level memoranda, they had not assessed the effectiveness of those agreements. Leading practices on collaboration recommend documenting how agencies should collaborate through codified processes that may enable trust and also build and establish relationships. Further, FBI and DHS's Office of Intelligence and Analysis had not consistently assessed the results of their collaborative efforts in preventing and addressing domestic terrorism; they only evaluated their respective agencies' activities.

In February 2023, GAO made three recommendations to each agency. Specifically, GAO recommended that (1) the agencies coordinate to report incident data from both agencies in response to the annual update requirement in the National Defense Authorization Act for Fiscal Year 2020; (2) assess formal agreements to ensure they fully articulate a joint process for working together to counter domestic terrorism threats; and (3) implement a process to periodically evaluate their collaboration practices. The FBI and DHS's Office of Intelligence and Analysis agreed with all recommendations.

As of April 2023, DHS reported that its Office of Intelligence and Analysis and the FBI are working collaboratively to develop the 2023 Strategic Intelligence Assessment report, which will reflect both organizations' input regarding significant domestic terrorism incidents during fiscal year 2022.

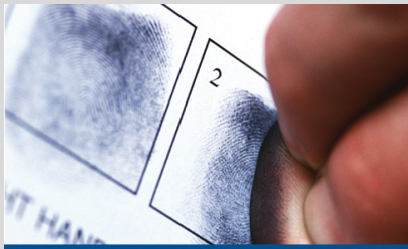
DHS also stated that it has reviewed its formal agreements with the FBI and is taking steps to strengthen collaboration and coordination on domestic terrorism threats. For example, DHS said it is establishing a Deputy Under Secretary for Intelligence Partnerships to elevate partner engagement efforts with federal and other partners. Also, according to DHS, the FBI is working to identify an FBI Counterterrorism Division employee to be co-located with DHS's Office of Intelligence and Analysis Counterterrorism Mission Center to provide on-site access and support.

Additionally, DHS stated that it continues to work with the FBI on certain DHS employees obtaining direct access to FBI investigative data. Finally, according to DHS officials, DHS and the FBI domestic terrorism issue managers and counterterrorism senior leaders have regular meetings, in which ongoing collaboration practices are evaluated, and adjustments to processes are subsequently made, as appropriate. All of these actions are positive first steps to fully implementing the recommendations, and GAO will assess additional and corroborating evidence of additional actions taken by DHS and FBI as it becomes available.

Improving collaboration between the FBI and DHS's Office of Intelligence and Analysis to identify and counter domestic terrorism threats could better manage fragmentation and facilitate more comprehensive awareness of domestic terrorism issues. Due to the rapidly evolving threat landscape, having comprehensive information; up to date, relevant agreements; and periodic evaluations of results would enhance collaborative efforts to strengthen each agency's ability to effectively mitigate threats respective to their mission and prevent terrorist attacks in the U.S.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to the FBI and DHS for review and comment. FBI and DHS both provided technical comments, which GAO incorporated as appropriate.

GAO Product: *Domestic Terrorism: Further Actions Needed to Strengthen FBI and DHS Collaboration to Counter Threats.* [GAO-23-104720](#). Washington, D.C.: February 22, 2023.



MISSION AREA
**Homeland security, law
enforcement or both**

Source: PhotoDisc. | GAO-23-106089

12. Federal Disaster Recovery Programs

Congress and federal agencies could better manage fragmentation across the more than 30 federal entities involved in disaster recovery to improve service delivery to disaster survivors and improve the effectiveness of recovery efforts.

Implementing Entity

Congress; Federal Emergency Management Agency; Department of Housing and Urban Development; Department of Transportation

Related GAO Product

[GAO-23-104956](#)

Recommendations and Matters

One matter for congressional consideration; two recommendations for FEMA; one recommendation for HUD; and one recommendation for DOT

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Each year, natural disasters—such as floods, hurricanes, tornadoes, and wildfires—affect hundreds of American communities. Disaster costs are projected to increase as certain extreme weather events like drought or extreme rainfall become more frequent and intense because of climate change, according to the U.S. Global Change Research Program and the National Academies of Sciences, Engineering, and Medicine. The federal government plays a key role in helping communities recover from disasters, such as assisting state, local, tribal, and territorial governments in rebuilding infrastructure and redeveloping damaged areas, work which may take years and often decades following a disaster. According to the Federal Emergency Management Agency (FEMA), as of July 2022, it was supporting community recovery from 494 disasters, dating back to 2004.

Federal disaster recovery efforts are fragmented across more than 30 federal entities including FEMA, the Department of Housing and Urban Development (HUD), and the Department of Transportation (DOT). This approach is the product of over 40 years of incremental efforts to address emerging issues in disaster recovery through legislative reform as well as differing agency regulations and policies.

In November 2022, [GAO found](#) that despite federal efforts to address challenges posed by this fragmentation, state and local officials reported experiencing challenges navigating multiple federal recovery programs. GAO identified 11 options that could improve the federal approach to disaster recovery. Determining the best option is a policy choice and requires complex tradeoff decisions.

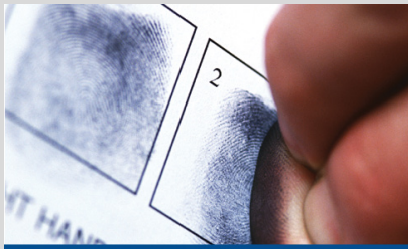
In November 2022, [GAO made](#) one matter for congressional consideration and four recommendations to federal agencies to improve the federal approach to disaster recovery. Specifically, Congress should consider establishing an independent commission to recommend reforms to the federal government's approach to disaster recovery, potentially including the options GAO identified. GAO recommended that FEMA, HUD, and DOT each identify and take steps to better manage fragmentation between its disaster recovery programs and other federal programs. GAO also recommended that FEMA identify and take steps to better manage fragmentation across its own disaster recovery programs.

FEMA, HUD, and DOT concurred with the recommendations to their respective agencies and said they would provide an update on specific actions they plan to take to address them in mid- to late-2023. As of February 2023, FEMA said it was coordinating with HUD and DOT to address GAO's recommendations. As of April 2023, Congress has not passed legislation that would address the matter.

Establishing an independent commission to recommend disaster recovery reforms could provide Congress and federal agencies specific actions to improve the federal approach. Further, agency action to better manage fragmentation between disaster recovery programs and other federal programs could improve service delivery to disaster survivors and communities and improve the effectiveness of recovery efforts.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to FEMA, HUD, and DOT for review and comment. FEMA and HUD provided technical comments, which GAO incorporated as appropriate. DOT stated that it did not have comments on this report section. FEMA disagreed with GAO's characterization of the federal approach to disaster recovery as fragmented, stating that emergency management involves multiple stakeholders across federal, state, local, tribal, territorial, private, and nonprofit entities. GAO has recognized the benefits of having multiple federal entities involved in disaster recovery but stands by its assessment that there are opportunities to better manage the fragmentation across disaster recovery programs, such as standardizing some requirements across federal programs.

GAO Product: *Disaster Recovery: Actions Needed to Improve the Federal Approach.* [GAO-23-104956](#). Washington, D.C.: Nov. 15, 2022.



MISSION AREA
Homeland security, law enforcement or both

Source: PhotoDisc. | GAO-23-106089

13. Laser Incidents' Impact on Aviation Safety

An interagency working group could help strengthen outreach, deter incidents, and better manage fragmented federal efforts to educate the public on the hazards of pointing lasers at aircraft.

Implementing Entity

Federal Aviation Administration

Related GAO Product

[GAO-22-104664](#)

Recommendations and Matters

One recommendation for FAA

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The misuse of handheld lasers, including laser pointers, poses significant risks to aviation safety and is also a federal crime. Some lasers can incapacitate pilots, endangering the aircraft and its passengers. The Federal Aviation Administration (FAA), an agency within the Department of Transportation, considers each "illumination" of aircraft by lasers—called a laser incident—as having the potential to be an in-flight emergency. FAA's data show the number of laser incidents is increasing. In particular, the 9,723 incidents reported in 2021 are the highest number on record and an increase of about 42 percent from 2020. While no known accidents have been attributed to laser illumination, FAA believes that the potential for an accident exists due to the sizeable number of incidents and the debilitating effects that can accompany them. In addition to creating a safety risk, aiming a laser at an aircraft is a violation of multiple laws, including a federal criminal law (18 U.S.C. § 39A; see *also* 14 C.F.R. § 91.11, 76 Fed. Reg. 76611 (Dec. 8, 2011)).

Figure 7: Example of the Effects of a Laser Pointer Aimed at an Aircraft Cockpit



Source: Federal Aviation Administration and Federal Bureau of Investigation. | GAO-23-106089

Three agencies—FAA, Department of Justice (DOJ), and Food and Drug Administration (FDA)—have roles related to lasers. Specifically, FAA investigates laser incidents, pursues civil penalties (fines), and assists the Federal Bureau of Investigation (FBI) and U.S. Attorneys, both part of DOJ, with investigations. According to FAA officials, FAA may also revoke a pilot certificate if the violator held one. FDA has the authority to regulate lasers and ensure their safety.

In August 2022, [GAO found](#) that FAA, FBI, and FDA each conduct outreach to educate the public about laser incidents, but lack a collaborative mechanism for this outreach. For example, both the FAA and FBI use social

media accounts to educate the public on the hazards and illegality of pointing a laser at aircraft, and FDA educates the public about laser safety through multiple agency websites. Further, FAA coordinates with FBI on some public outreach efforts but does not have any formal outreach efforts with FDA.

Previously, FAA, FBI, and FDA participated in an interagency laser incident working group that was coordinated by FAA from about 2010 to 2015. FAA officials told GAO the working group facilitated initiatives that improved outreach to the public and pilots, including nationwide joint FAA and FBI press conferences in English and Spanish, and billboards showing an anti-laser message in cities with a high number of laser incidents. FAA officials said they dissolved the working group around 2015 when they decided to leverage the group's accomplishments to create policies on addressing laser incidents. While the shift toward leveraging the group's accomplishments may have been a productive next step at the time, the number of laser incidents has increased.

GAO recommended that FAA work with FBI and FDA to explore re-establishing an interagency working group on outreach to educate the public on the hazards and illegality of aiming lasers at aircraft. FAA concurred with this recommendation. As of March 2023, FAA stated it plans to establish a working group with the FBI and FDA to collaborate on laser safety outreach. The group will consist of representatives engaged in outreach from the three agencies.

As demonstrated by the previous interagency effort from 2010 to 2015, a mechanism for sharing knowledge and information about laser incidents could help FAA, FBI, and FDA better target their own outreach and leverage each other's outreach efforts to reduce the number of laser incidents. It also could help the agencies manage fragmentation in federal efforts to educate the public on the dangers of this practice. FAA is responsible for the safety of the national airspace and, as such, is well positioned to lead an interagency effort to explore re-establishing this group.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to the Department of Transportation for review and comment. The Department of Transportation provided technical comments, which GAO incorporated as appropriate.

GAO Product: *Aviation Safety: FAA Should Strengthen Efforts to Address the Illegal Practice of Intentionally Aiming Lasers at Aircraft.* [GAO-22-104664](#). Washington, D.C.: August 26, 2022.



MISSION AREA
**Homeland security, law
enforcement or both**

Source: PhotoDisc. | GAO-23-106089

14. U.S. Capitol Threat Information Sharing

The Capitol Police Board can better manage fragmentation among Board members by revising its policy to include specific roles and responsibilities for sharing information.

Implementing Entity

Capitol Police Board

Related GAO Product

[GAO-23-106625](#)

Recommendations and Matters

One recommendation for the Capitol Police Board

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In the weeks and days leading up to the January 6, 2021 attack on the U.S. Capitol, agencies developed and shared information on potential security threats. Members of the Capitol Police Board—the Capitol Police Chief, House Sergeant at Arms, Senate Sergeant at Arms, and the Architect of the Capitol—also obtained information on potential security threats before the attack on the U.S. Capitol. According to the 2021 Capitol Police Board Manual of Procedures, the purpose of the Capitol Police Board is to advance coordination between its members and Congress.

In February 2023, [GAO reported](#) that the Capitol Police Board members did not share all threat-related information with all members of the Board in a consistent and timely manner. For example, officials from the offices of the Architect of the Capitol and the House and Senate Sergeant at Arms told GAO that they shared threat information with the Capitol Police but not with each other.

The Architect of the Capitol obtained information about a threat to the D.C. water system and only shared this information with the Capitol Police. Similarly, the Senate Sergeant at Arms developed products identifying threats of potential violence by certain groups prior to the events of January 6 but did not share the information with the Architect of the Capitol. While the Capitol Police Board coordinates to protect the members of Congress, the Capitol building, and the Capitol Complex, according to GAO's analysis, member agencies did not share information with one another before January 6, in part because its policy does not clarify roles and responsibilities for doing so.

GAO made one recommendation to the Capitol Police Board to update its policy to include specific roles and responsibilities for sharing information among its members. The Capitol Police Board concurred with this recommendation and said it plans to address this recommendation by reviewing its Manual of Procedures by June 2023. As of April 2023, the Capitol Police Board confirmed that it is in the process of updating the Manual of Procedures.

Clarifying specific roles and responsibilities can help the Board better manage fragmentation through consistent and timely sharing of pertinent threat information so that members can better perform their security duties.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to the Capitol Police Board for review and comment. The Capitol Police Board provided technical comments, which GAO incorporated as appropriate.

GAO Product: *Capitol Attack: Federal Agencies Identified Some Threats, but Did Not Fully Process and Share Information Prior to January 6*, [GAO-23-106625](#) Washington, D.C.: February 28, 2023.



MISSION AREA
International affairs

Source: Creatas. | GAO-23-106089

15. Commercial Diplomacy

The Departments of State and Commerce should ensure that they incorporate leading collaboration practices to more effectively manage fragmentation and support U.S. businesses abroad.

Implementing Entity

Department of State and Department of Commerce

Related GAO Product

[GAO-22-105860](#)

Recommendations and Matters

11 recommendations for State and 11 recommendations for Commerce

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The U.S. government has long maintained an economic and commercial diplomacy program to help advance its commercial and national interests abroad. The Departments of State and Commerce coordinate on economic and commercial diplomacy efforts to support the work of U.S. businesses to enter or expand in foreign markets through various programs. Through these programs, State provides Commerce services to U.S. businesses abroad in countries where Commerce's Global Markets and U.S. and Foreign Commercial Service does not have a presence.

State and Commerce work together to help U.S. companies secure business deals overseas. These services could include counseling companies entering or expanding in a market, supporting trade events, providing market intelligence and analysis, advocating with foreign governments in support of a "level playing field" for U.S. businesses, and assisting U.S. businesses with trade barriers or countering discriminatory practices by a foreign government.

To better assist U.S. businesses to enter or expand their business abroad, State and Commerce collaborate in key foreign markets through the Partner Post Program and the Deal Team initiative. Through the Partner Post Program, State provides U.S. businesses with services, such as export assistance, that normally would have been provided by Commerce.

The Deal Team initiative aims to support U.S. companies pursuing business deals abroad and identify new deal prospects for interested U.S. companies. The initiative is composed of Deal Teams—interagency working groups of officers and staff at overseas posts—that focus on helping U.S. companies do business in their markets. These Deal Teams track prospective deals such as information on the country and company or companies involved and the sector, and whether the prospective deal represents a U.S. export or investment opportunity.

In June 2022, [GAO reported](#) these formal collaboration mechanisms do not fully incorporate seven leading practices GAO has identified to enhance and sustain collaboration. For example, State and Commerce have not clarified how the agencies will sustain leadership over the long term, such as through succession planning, in the documents they use to manage their joint efforts. Further, State and Commerce had a written agreement on shared roles and responsibilities but did not articulate and agree to a process for making and enforcing decisions, such as how the agencies will organize their joint and individual efforts in economic and commercial diplomacy.

GAO made 11 joint recommendations for State and Commerce to take certain steps that would more fully address all of the leading practices. Both agencies concurred with these recommendations but, as of April 2023, have not yet implemented them. State said that it had agreed with Commerce to update and reissue the 2016 Partner Post standard operating procedures to provide more guidance on responsibilities, roles, and

timelines. State also said that the agencies were considering including these standard operating procedures as an official addendum to their 2021 Partner Post Program memorandum of understanding. Additionally, Commerce said that it is working with State to prepare a joint cable that would provide guidance to Deal Teams and encourage the formation of new teams where needed. GAO will continue to monitor these and other planned efforts regarding implementation of the leading practices.

More fully incorporating and documenting all of the leading practices for collaboration could help State and Commerce more effectively manage fragmentation in their joint efforts and build on their existing work to support the sale of goods and services of U.S. businesses overseas.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to State and Commerce for review and comment. State and Commerce provided technical comments, which GAO incorporated as appropriate.

GAO Product: *Economic and Commercial Diplomacy: State and Commerce Could Build on Efforts to Improve Coordination and Effectiveness.* [GAO-22-105860](#). Washington, D.C.: June 9, 2022.



MISSION AREA
International affairs

Source: Creatas. | GAO-23-106089

16. Global Food Security Coordination

The U.S. Agency for International Development should ensure that food security assistance planning, coordination, and communication includes all relevant U.S. agencies to mitigate risks associated with fragmentation, overlap, and duplication among agencies.

Implementing Entity

U.S. Agency for International Development

Related GAO Product

[GAO-22-104612](#)

Recommendations and Matters

Two recommendations for USAID

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Globally, the number of food-insecure people has increased since 2014, rising considerably from 2019 through 2020 because of the COVID-19 pandemic. The United Nations Food and Agriculture Organization estimated that in 2020, 768 million people were undernourished and also warned that the conflict in Ukraine may further increase global food insecurity. To help address food insecurity worldwide, the United States spends billions of dollars annually.

The Global Food Security Act of 2016 required the President of the United States to coordinate the development and implementation of a government-wide Global Food Security Strategy (GFSS) (Pub. L. No. 114–195, § 5, 130 Stat. 675, 678–680 (2016) *codified at* 22 U.S.C. § 9304). The U.S. Agency for International Development (USAID) leads the coordination of 12 U.S. agencies’ efforts—collectively known as the GFSS Interagency—to implement the strategy. According to the GFSS, increased interagency engagement is intended to build effective coordination among agencies that contribute to global food security.

In June 2022, [GAO reported](#) that U.S. agencies in the GFSS Interagency reported taking steps to mitigate potential negative effects of any fragmentation, overlap, and duplication of food security assistance in four selected countries, where multiple agencies target similar broad objectives. Agency officials and key stakeholder representatives in the countries observed some fragmentation, overlap, and duplication but also reported coordinating to mitigate potential negative effects.

Effective collaboration can help agencies mitigate risks associated with fragmentation, overlap, and duplication. In June 2022, GAO found that the GFSS Interagency mechanisms for coordinating food security assistance generally address four of the seven leading practices GAO identified as important for collaboration. Specifically, GAO found the collaborative mechanisms generally addressed leading practices related to bridging organizational cultures, leadership, clarity of roles and responsibilities, and written guidance and agreements. For example, the GFSS addressed leadership by designating USAID as the lead agency for interagency coordination, and at the country level, designating the chief of mission as country coordinator to lead interagency collaboration.

However, GAO found this coordination can be improved. The collaborative mechanisms only partially addressed the remaining three leading practices, related to outcomes and accountability, participants, and resources. For example, agencies without in-country personnel are not always included in country-level planning of U.S. food security assistance.

In June 2022, GAO recommended that the Administrator of USAID ensure that all relevant U.S. agencies are included in the planning and coordination of food security assistance at the country level and establish a

mechanism to ensure that each agency has ready access to information about the other agencies' current and planned U.S. global food security assistance. USAID concurred with GAO's recommendations and stated that it would work with its interagency partners to implement them. Specifically, USAID stated that it would work with interagency country coordinators to ensure all relevant U.S. agencies are included in the planning and coordination of food security assistance through joint planning efforts. Additionally, USAID indicated it would work with interagency partners to explore whether additional mechanisms, such as a shared database, could be used to track planned U.S. global food security assistance.

As of February 2023, USAID stated that it plans to identify interagency field contacts by spring 2023 for all GFSS countries to facilitate coordination between those in country and at headquarters. USAID also outlined steps to share performance indicator results among GFSS agencies, and plans to increase access to a shared database reporting annual program results. USAID stated it does not plan to create a new database to capture budget information. However, USAID said it will explore the possibility of creating a new interagency working group focused on budget to strengthen sharing of current and planned funding information. USAID also noted that it will explore convening an additional interagency meeting to help promote deeper collaboration in certain countries. GAO continues to monitor agency actions related to these recommendations.

Including all GFSS Interagency participants in country-level collaboration and ensuring that each has ready access to information about other participants' current and planned programs and spending, in addition to annual results, would better enable USAID and its partners to manage fragmentation, overlap, and duplication to carry out the global objectives of the GFSS and leverage U.S. resources effectively.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to USAID for review and comment. USAID's response to GAO's recommendations was incorporated above.

GAO Product: *Global Food Security: Coordination of U.S. Assistance Can Be Improved.* [GAO-22-104612](#). Washington, D.C.: June 1, 2022.



MISSION AREA
International affairs

Source: Creatas. | GAO-23-106089

17. Overseas Nuclear Material Security

The National Nuclear Security Administration and Department of Defense can better manage overlapping efforts and avoid potentially burdensome duplication by clarifying and documenting roles and responsibilities when working in the same countries.

Implementing Entity

National Nuclear Security Administration and Department of Defense

Related GAO Product

[GAO-23-106486](#)

Recommendations and Matters

One recommendation for NNSA and one recommendation for DOD

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The U.S. and other countries have made efforts to secure weapon usable nuclear material from theft and to prevent sabotage of facilities containing nuclear materials; however, significant risks remain that could result in catastrophic damage and mass casualties. Enough nuclear materials exist in the world to make tens of thousands of nuclear weapons or explosive devices, according to the Department of Energy's National Nuclear Security Administration (NNSA).

As part of those efforts, certain programs in the Department of Defense (DOD) and NNSA have an overlapping mission to secure nuclear materials, and they conduct similar activities—in some cases, in the same countries and in collaboration with the same foreign officials.

In March 2023, [GAO found](#) that in some cases these programs had not clarified or documented roles and responsibilities, as leading practices for collaboration suggest. Officials from NNSA and DOD said that they regularly communicate about their program activities to prevent duplication, which they believe has proven sufficient thus far. However, in the absence of clear documentation, the agencies face a higher risk of future duplication of roles and responsibilities, especially if the personnel responsible for informally communicating about and coordinating activities were to leave the programs.

In addition, when NNSA and DOD officials from these programs work with the same foreign officials, the agencies may stretch the capacity of the partnering country to help them address the same risks. Small staffs in partner countries may become overwhelmed, according to NNSA officials. As a result, this overlap and potential duplication may risk slowing ongoing efforts to enhance nuclear material security in these countries.

In March 2023, GAO recommended that DOD and NNSA clarify and document the roles and responsibilities for programs that work to address similar issues in the same countries as other federal programs to avoid potential duplication. DOD and NNSA agreed with these recommendations.

By establishing clear and documented roles and responsibilities, DOD and NNSA can better manage their overlapping efforts, avoid potential duplication of effort between federal programs, and reduce additional burdens on partner countries that have limited capacity to work with the U.S. on nuclear security matters. Formally documenting roles and responsibilities can help prevent duplication of effort and improve the efficiency of international nuclear security efforts.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to NNSA and DOD for review and comment. NNSA provided technical comments, which GAO incorporated as appropriate. DOD stated that it did not have comments on this report section.

GAO Product: *Overseas Nuclear Material Security: A Comprehensive National Strategy Could Help Address Risks of Theft and Sabotage.* [GAO-23-106486](#). Washington, D.C.: March 30, 2023.



MISSION AREA
International affairs

Source: Creatas. | GAO-23-106089

18. President’s Emergency Plan for AIDS Relief

The Department of State and U.S. Agency for International Development should ensure that their funding pipeline policies are compatible with the President’s Emergency Plan for AIDS Relief activities to better manage fragmentation and to help ensure adequate funds are available in case of funding delays.

Implementing Entity

Department of State and U.S. Agency for International Development

Related GAO Product

[GAO-23-105347](#)

Recommendations and Matters

One recommendation for State and one recommendation for USAID

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Since 2003, the President’s Emergency Plan for AIDS Relief has provided more than \$100 billion to address HIV/AIDS in over 50 countries. The Department of State’s (State) Office of the U.S. Global AIDS Coordinator and Health Diplomacy oversees and directs about \$6 billion annually in support of AIDS Relief programs. These programs are implemented by agencies, including the U.S. Agency for International Development (USAID), the Department of Health and Human Services, and the Department of Defense.

In December 2022, [GAO found](#) that State and USAID funding policies differ, which increases the risk of not having sufficient funds available to cover AIDS Relief activities. According to State’s policy, officials who manage these programs cannot carry over more than 90 days of funding from the prior fiscal year into the next fiscal year. State officials told GAO that they put this policy in place to limit the billions of dollars of undisbursed obligations that were routinely carried over prior to the implementation of this policy.

In contrast, USAID’s policy establishes an expected minimum funding pipeline standard of 6 months and calls for budget requests to include at least 6 months of estimated pipeline funding. It also states that if the projected funding pipeline falls below 6 months at the end of the fiscal year, officials are encouraged to reduce or eliminate activities, or request additional funds. According to USAID officials, State’s 90-day funding pipeline policy poses a risk, specifically for local implementing partners whose relatively small operating budgets and limited cash on hand is often insufficient to cover expenses while awaiting AIDS Relief funds.

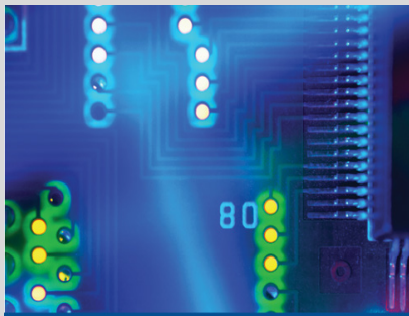
In December 2022, GAO made two recommendations—one for State and one for USAID. Each recommendation stated that State and USAID should work together to ensure that their funding pipeline policies are compatible for AIDS Relief activities and adequate pipeline funds are available so that these activities can continue in case of funding delays. Both State and USAID agreed with the recommendations.

As of December 2022, State noted that it will continue to work with USAID and other AIDS Relief implementing agencies to provide a portion of funding early to ensure that agencies have funding on hand if processes are delayed in order to prevent disruptions to activities. As of March 2023, USAID officials said that they plan to coordinate with State on funding pipeline policies to ensure that sufficient funds are available, especially as USAID continues to shift programming to local partners.

By aligning their funding pipeline policies or developing agreed-upon practices, State and USAID can better manage fragmentation and enhance their ability to coordinate effectively, helping ensure sufficient funds for AIDS Relief implementation.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to State and USAID for review and comment. State had no comments and USAID agreed with the information presented.

GAO Product: *President's Emergency Plan for AIDS Relief: State Has Taken Actions to Address Coordination Challenges, but Staffing Challenges Persist.* [GAO-23-105347](#). Washington, D.C.: December 12, 2022.



MISSION AREA
Information technology

Source: PhotoDisc. | GAO-23-106089

19. Federal Assistance on Ransomware

The Department of Homeland Security and Department of Justice could better manage fragmentation across three federal agencies by addressing key practices for effective interagency collaboration that state, local, and other governments need to address ransomware threats.

Implementing Entity

Department of Homeland Security and
Department of Justice

Related GAO Product

[GAO-22-104767](#)

Recommendations and Matters

Two recommendations for DHS and
one recommendation for DOJ

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The Department of Homeland Security has reported that ransomware is a serious and growing threat to government operations at the federal, state, and local levels. Several federal and private sector sources indicated that ransomware threats have escalated over time, and are becoming more sophisticated, pervasive, and costly. For example, the Department of the Treasury reported that ransomware demands reached at least \$886 million in 2021.

In recent years, there have been numerous reported ransomware attacks on hospitals, schools, emergency services, and other industries. The lack of access to systems and data due to ransomware can threaten critical services. Consequently, the federal ransomware assistance provided directly to state, local, tribal, and territorial governments is essential to enhancing cybersecurity resiliency and effectiveness in preventing and responding to related incidents.

In September 2022, [GAO found](#) that three agencies—Department of Homeland Security’s Cybersecurity and Infrastructure Security Agency (CISA) and Secret Service, and Department of Justice’s Federal Bureau of Investigation (FBI)—provided direct assistance to state, local, tribal, and territorial governments. This assistance is aimed at preventing ransomware attacks on government organizations through education and awareness, technical information sharing and analysis, and cybersecurity review and assessment. In addition, these agencies provided direct assistance to victims upon their request for responding to ransomware incidents by conducting technical analyses and conducting investigations on threat actors.

GAO also found that CISA, Secret Service, and FBI took steps to enhance interagency coordination through existing mechanisms—such as interagency detailees and field-level staff—and demonstrated coordination on a joint ransomware website that provided guidance and alerts. However, in their ransomware assistance to state, local, tribal, and territorial governments, the agencies had not generally addressed aspects of six of the seven key practices for interagency collaboration identified in GAO’s prior work.

For example, the agencies had not addressed practices such as defining common outcomes for ransomware assistance to state, local, tribal, and territorial governments, developing procedures for how detailees should coordinate, and clarifying processes for making decisions such as how and when to involve another federal agency on a ransomware incident. GAO found that the shortfalls across the six key collaboration practices were due to the lack of a mechanism that facilitates coordination of federal agencies’ ransomware assistance to these governments.

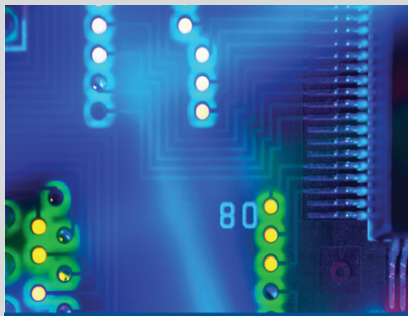
In September 2022, GAO made three recommendations—two for the Secretary of Homeland Security and one for the Attorney General. Specifically, GAO recommended that the agency heads direct their respective agencies—CISA, Secret Service, and FBI—to (1) evaluate how to best address concerns raised by state, local, tribal, and territorial governments and facilitate collaboration with other key ransomware stakeholders, and (2) improve interagency coordination on ransomware assistance to them. The Department of Homeland Security and Department of Justice agreed with GAO’s recommendations.

As of February 2023, CISA, Secret Service, and FBI intend to work collaboratively through the Joint Ransomware Task Force (Task Force) to address GAO’s recommendations. According to the Department of Homeland Security, the Task Force charter outlines interagency efforts to work closely with state, local, tribal, and territorial partners to identify needs, establish mechanisms for their input into the Task Force’s efforts, and improve actions against ransomware threats. Additionally, the Department of Justice stated that the Task Force is developing a working group to share incident-related information and collaborate with private sector entities and public sector law enforcement on ransomware incidents. Although these planned activities are promising, it is too soon to assess their impact on facilitating collaboration and improving interagency coordination on ransomware assistance to state, local, tribal, and territorial governments.

By addressing key practices for interagency collaboration through appropriate mechanisms, CISA, Secret Service, and FBI can better manage fragmentation and help ensure effective delivery of ransomware assistance to state, local, tribal, and territorial governments.

Agency Comments and GAO’s Evaluation: GAO provided a draft of this report section to the Department of Homeland Security and the Department of Justice for review and comment. The Department of Homeland Security and Department of Justice provided technical comments, which GAO incorporated as appropriate.

GAO Product: *Ransomware: Federal Agencies Provide Useful Assistance but Can Improve Collaboration.* [GAO-22-104767](#). Washington, D.C.: September 14, 2022.



MISSION AREA
Information technology

Source: PhotoDisc. | GAO-23-106089

20. Federal Efforts to Enhance Cybersecurity of K-12 Schools

The Department of Education could enhance efforts to improve the cybersecurity of the nation's Kindergarten through Grade 12 schools and better manage fragmentation by coordinating cybersecurity assistance.

Implementing Entity

Department of Education

Related GAO Product

[GAO-23-105480](#)

Recommendations and Matters

Two recommendations for Education

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Remote education during the COVID-19 pandemic increased Kindergarten through Grade 12 (K-12) schools' dependence on IT such as laptops, wireless internet access, and computer cameras and microphones. Such heavy dependence on IT to deliver educational instruction and administrative functions has increased the vulnerability of K-12 schools to potentially serious cyberattacks. From 2018 to April 2022, schools in most states reported an increase in cyberattacks. Several agencies, led by the Department of Education (Education), have a role in enhancing the protection of the Education Facilities Subsector, which is part of the nation's critical infrastructure.

In October 2022, [GAO reported](#) that K-12 schools have reported significant educational effects due to cybersecurity incidents, such as ransomware attacks. Cyberattacks can also cause monetary losses for targeted schools due to the downtime and resources needed to recover from incidents. Officials from state and local entities said the loss of learning following a cyberattack ranged from 3 days to 3 weeks, and recovery time ranged from 2 to 9 months.

The National Infrastructure Protection Plan calls for the development of government coordinating councils to create an organization for government entities to work together to, among other things, help address a respective sector's need for federal assistance. Education and the Department of Homeland Security's Cybersecurity and Infrastructure Security Agency offer cybersecurity-related products and services to K-12 schools, such as online safety guidance. Other than this, schools have little to no interaction with other federal government agencies and the K-12 community regarding schools' cybersecurity. This is partly due to Education not establishing a government coordinating council, as called for in the National Infrastructure Protection Plan.

In addition, state and local entities reported challenges that K-12 school districts face in protecting against and responding to cyber threats. These challenges include lacking resources and trained staff, implementing cybersecurity controls and practices, and communicating the cybersecurity risks to leadership at school districts. State and local officials also identified opportunities for the federal government that could possibly better assist K-12 school districts such as providing further funding, training, resources, and incident response support, as well as enhancing coordination with K-12 schools.

In 2022, GAO made two recommendations for Education to (1) in consultation with the Cybersecurity and Infrastructure Security Agency and other stakeholders involved in updating the Education Facilities Sector-Specific Plan, establish a collaborative mechanism, such as an applicable government coordinating council, to

coordinate cybersecurity efforts between agencies and with the K-12 community; and (2) in coordination with federal and nonfederal stakeholders, determine how best to help school districts overcome the identified challenges and consider the identified opportunities for addressing cyber threats, as appropriate.

As of October 2022, Education partially concurred with the recommendation to establish a formal collaborative mechanism, such as a government coordinating council, stating that it had initiated informal interagency coordination with other federal partners. Although this step was in the right direction, GAO continues to believe that establishing a formal coordinating mechanism will allow for greater representation from the K-12 community and all levels of government. In addition, Education concurred with the recommendation to determine how to best help school districts overcome the identified challenges and consider the identified opportunities. As of March 2023, Education stated that it had started the exploratory process for establishing a government coordinating council and continued to meet with federal agencies with experience in standing up such a council.

Establishing a collaborative mechanism for the Education Facilities Subsector could help federal agencies and the K-12 community better manage fragmentation by facilitating ongoing communication and coordination to better address these cybersecurity threats.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to Education for review and comment. Education provided technical comments, which GAO incorporated as appropriate.

GAO Product: *Critical Infrastructure Protection: Additional Federal Coordination Is Needed to Enhance K-12 Cybersecurity.* [GAO-23-105480](#). Washington, D.C.: October 20, 2022.



Source: PhotoDisc. | GAO-23-106089

21. Leadership in Privacy Programs

The Office of Personnel Management and the Social Security Administration should better manage fragmentation by improving coordination between their privacy programs and information security functions.

Implementing Entity

Office of Personnel Management and Social Security Administration

Related GAO Product

[GAO-22-105065](#)

Recommendations and Matters

One recommendation for OPM and one recommendation for SSA

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The need to protect personal privacy has grown with the advent of new technologies and proliferation of personal information. Federal agencies collect and process large amounts of information—such as name, date of birth, place of birth, and Social Security number—for various government programs, which can be used to distinguish or trace an individual’s identity. Agencies must ensure that they have safeguards in place to ensure the security and confidentiality of records for any individuals whose information is being maintained by the agency (see, e.g., 5 U.S.C. § 552a(e)(10)). Federal agencies are also responsible for establishing privacy programs for the protection of personal information that they collect and process (OMB Circular A-130).

In September 2022, [GAO reported](#) that the 24 agencies it reviewed (those listed in the Chief Financial Officers Act of 1990, 31 U.S.C. § 901) varied in the extent to which they established policies and procedures to coordinate privacy programs and other agency activities, such as information security, budget and acquisition, workforce planning, and incident response. This coordination could help better manage fragmentation among agency efforts to protect personal information.

For example, the Office of Personnel Management (OPM) and Social Security Administration (SSA) had not fully defined or documented processes for coordination between their privacy programs and information security functions. According to OPM privacy officials, they engage in regular meetings with Office of the Chief Information Officer staff to coordinate on information security issues, but GAO found these processes have not been formalized. Similarly, SSA’s policy included high-level statements regarding coordination between privacy and security, but the agency did not provide documentation on how this was to occur.

Guidance from the Office of Management and Budget states that agencies should ensure their privacy personnel closely coordinate specifically with the agency chief information officer, senior agency information security officer, and other relevant officials to establish a coordinated approach to identifying and managing security and privacy risks and complying with applicable requirements (OMB Circular A-130, app. II).

To help better manage fragmentation, GAO made two recommendations in 2022 for OPM and SSA to each define and document procedures for coordination between privacy and information security functions. OPM partially concurred with its recommendation, while SSA agreed with its recommendation. In particular, OPM stated that coordination between privacy and information security is already occurring, while noting that it plans to evaluate the need for further formalization of this coordination. While such coordination as OPM described can occur in the absence of formal, documented policies and procedures, such policies and procedures can

help ensure that coordination continues on a regular and consistent basis. In March 2023, OPM officials stated that they had initiated weekly coordination meetings and intended to update the relevant policies and procedures to reflect this during fiscal year 2023. Also in March 2023, SSA noted that it was in the process of updating relevant procedures and planned to complete this effort during fiscal year 2023.

Without clearly defining processes for coordination with information security officials, OPM and SSA may not be able to consistently consider and incorporate key privacy considerations in their security activities.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to OPM and SSA for review and comment. OPM and SSA provided technical comments, which GAO incorporated, as appropriate.

GAO Product: *Privacy: Dedicated Leadership Can Improve Programs and Address Challenges*, [GAO-22-105065](#). Washington, D.C.: Sept. 22, 2022.



MISSION AREA
Science and the environment

Source: Brand X Pictures. | GAO-23-106089

22. Alaska Native Villages

Congress should consider establishing a coordinating entity to target federal investments to Alaska Native villages facing environmental threats and better manage fragmentation across more than 30 federal programs.

Implementing Entity

Congress

Related GAO Product

[GAO-22-104241](#)

Recommendations and Matters

One matter for congressional consideration

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Erosion, flooding, and thawing permafrost can pose environmental threats to lives and infrastructure in Alaska Native villages. A 2019 statewide assessment found that more than 70 out of over 200 Alaska Native villages face significant environmental threats. According to federal research, climate change is expected to exacerbate these threats. [GAO reported](#) in July 2020 that enhancing resilience to environmental threats is one way to reduce long-term risks to people and infrastructure posed by potential future changes in the environment.

In May 2022, [GAO identified](#) fragmentation across 10 federal agencies with more than 30 federal programs that can provide assistance to Alaska Native villages' efforts to build resilience to environmental threats. These efforts can include data collection, risk assessments, and infrastructure projects—such as constructing erosion and flood protection structures or relocating structures to safer ground.

GAO found that the 10 federal agencies provided a total of about \$391 million in obligations in fiscal years 2016 through 2020 to repair damaged infrastructure and build resilience to these environmental threats in Alaska Native villages. For example, the Bureau of Indian Affairs and National Oceanic and Atmospheric Administration funded data collection and risk assessments. The Department of Agriculture, the Denali Commission, and Department of Housing and Urban Development provided funding to move homes and community structures facing immediate threats from eroding riverbanks or coastlines.

The 10 federal agencies coordinate in targeted ways, including on a per-project basis, as they assist Alaska Native villages, but they do not coordinate in a comprehensive manner to address environmental threats statewide. According to agency officials, coordination efforts have been limited because (1) agencies focus on their own projects and (2) interagency coordination has not received consistent support across different presidential administrations. GAO's Disaster Resilience Framework states that the federal government can help build resilience by promoting coordination across agency missions, programs, and levels of government.

In May 2022, GAO recommended that Congress consider establishing an interagency and intergovernmental coordinating entity and requiring the relevant agencies to participate and engage in sustained coordination to strategically target federal investments to Alaska Native villages facing significant environmental threats. In doing so, Congress should consider directing the coordinating entity and its participating agencies to identify opportunities to streamline program delivery across federal agencies. As of March 23, 2023, Congress has not implemented this matter for consideration.

Increasing interagency coordination in Alaska through a dedicated interagency and intergovernmental coordinating entity could help agencies strategically target federal investments to better manage fragmentation

and more effectively address environmental threats facing Alaska Native villages. Establishing such a coordinating entity in statute, and directing relevant agencies to participate, could allow the entity to be sustained over changes in presidential administrations, state leadership, and the leadership of executive branch agencies.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to the Bureau of Indian Affairs, Denali Commission, Department of Agriculture, Department of Housing and Urban Development, and National Oceanic and Atmospheric Administration for review and comment. The Bureau of Indian Affairs did not provide comments on this report section. The Denali Commission, Department of Agriculture, Department of Housing and Urban Development, and National Oceanic and Atmospheric Administration stated that they did not have comments on this report section.

GAO Product: *Alaska Native Issues: Federal Agencies Could Enhance Support for Native Village Efforts to Address Environmental Threats.* [GAO-22-104241](#). Washington, D.C.: May 18, 2022.



MISSION AREA
Science and the environment

Source: Brand X Pictures. | GAO-23-106089

23. Opportunities to Assess Risk and Build Earthquake Resilience

The National Institute of Standards and Technology can better manage fragmentation by improving coordination among the four agencies contributing to the National Earthquake Hazards Reduction Program.

Implementing Entity

National Institute of Standards and Technology and National Science Foundation

Related GAO Product

[GAO-22-105016](#)

Recommendations and Matters

Five recommendations for NIST and one recommendation for NSF

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Of the U.S. population, almost half—150 million people—reside in areas that are at risk of experiencing a damaging earthquake within the next 50 years. The National Earthquake Hazards Reduction Program was established in 1977 to help reduce the risks to life and property from earthquakes. Four federal agencies—Federal Emergency Management Agency, National Institute of Standards and Technology (NIST), National Science Foundation, and U.S. Geological Survey—contribute to the program. Its initiatives include strengthening community resilience through improved design and construction methods, conducting research to better understand the impacts from earthquakes, and providing outreach and education to stakeholders.

In May 2022, [GAO found](#) that while an update to the National Earthquake Hazards Reduction Program’s strategic plan is underway, a national risk assessment had not been conducted to gain greater awareness of improvements made in earthquake resilience. GAO’s 2019 disaster resilience framework noted the importance of developing a quantitative means of assessing community resilience to identify the priority needs for improvement and to monitor how resilience has improved. By conducting a national risk assessment, the program would be better positioned in planning long-term goals and identifying resources needed to address seismic vulnerability of buildings and critical infrastructure across the nation.

GAO also found that agency officials stated they obtain stakeholder input on research priorities during workshops and conferences. For example, selected stakeholders that GAO spoke to (e.g. state, local, territorial, and tribal governments) stated they were not involved in the process when the National Earthquake Hazards Reduction Program updated the strategic plan’s research priorities. GAO has reported that stakeholder involvement in strategic planning could help ensure that the program mission, goals, and strategies are targeted at the program’s highest priorities. By assessing strategic plans and research priorities, program agencies can determine if additional actions are needed to obtain input from relevant stakeholders on research priorities that align with community and stakeholder needs.

Further, GAO found that National Earthquake Hazards Reduction Program’s Coordination Working Group—responsible for coordinating the implementation of the program’s strategic research priorities—did not follow leading practices for collaboration, such as tracking and monitoring progress on research by NIST and National Science Foundation. The Coordination Working Group is led by the Director of the National Earthquake Hazards Reduction Program and comprised of the four relevant agencies. By following leading practices for collaboration, the program would be better positioned to report on progress towards meeting the research priorities and achieving earthquake resilience.

In addition, the Coordination Working Group did not follow leading practices for collaboration by identifying and leveraging program resources needed to achieve outcomes for research priorities. Identifying resources would enable the interagency group to leverage all relevant resources across the four program agencies to better understand the full range of federal programs and resources devoted to the program's research priorities.

Moreover, while NIST and National Science Foundation have policies and practices for disseminating research priorities and findings, selected stakeholders said they were generally not aware of National Earthquake Hazards Reduction Program's research findings. The program's strategic plan for fiscal years 2009-2013—which was in place up to April 2023, until the 2022-2029 plan was recently finalized—has an objective that calls for the development and dissemination of materials to all appropriate audiences. GAO has previously reported the importance of developing plans for achieving such strategic objectives. NIST officials stated they plan to update these policies and practices, but they have not documented and implemented a comprehensive plan. Developing and documenting a plan can help ensure stakeholders are informed about research priorities and findings that can help strengthen earthquake resilience.

In its May 2022 report, GAO made five recommendations to NIST, including two recommendations to the Director of National Earthquake Hazards Reduction Program, and one recommendation to the National Science Foundation in collaboration with the other three National Earthquake Hazards Reduction Program's agencies. The recommendations include (1) conducting a national assessment to gain greater awareness of improvements made in earthquake resilience; (2) assessing if additional actions are needed involving stakeholders in identifying strategic research priorities; (3) following leading collaboration practices related to accountability and leveraging resources; and (4) developing strategies to ensure stakeholders are informed about research priorities and findings. Both NIST and the National Science Foundation agreed with these recommendations. In November 2022, NIST officials stated they estimate the recommended risk assessment will be completed by fiscal year 2028, and actions to address the other four recommendations will be completed by fiscal year 2025. As of March 2023, the National Science Foundation said it had begun developing strategies to better communicate priorities and relevant research findings to appropriate audiences.

Improving coordination among the program's agencies could better manage fragmentation and facilitate NIST's efforts, as lead agency, to achieve the program's goals outlined in its 2022-2029 strategic plan for the improvement of earthquake resilience in communities nationwide.

Agency comments and GAO's evaluation: GAO provided a draft of this report section to the Department of Commerce and the National Science Foundation for review and comment. The National Science Foundation provided technical comments, which GAO incorporated as appropriate. NIST stated that it did not have comments on this report section. However, while NIST plans to complete the recommended national risk assessment by fiscal year 2028, given its importance, it is concerning it will not be completed for 5 years.

GAO Product: *Earthquakes: Opportunities Exist to Further Assess Risk, Build Resilience, and Communicate Research.* [GAO-22-105016](#). Washington, D.C.: May 4, 2022.



MISSION AREA
Science and the environment

Source: Brand X Pictures. | GAO-23-106089

24. Research on Air Travel and Communicable Diseases

Congress should consider directing the Federal Aviation Administration to develop and implement an interagency strategy to advance research on communicable diseases in air travel and reduce the risk of fragmentation.

Implementing Entity

Congress

Related GAO Product

[GAO-22-104579](#)

Recommendations and Matters

One matter for congressional consideration

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The COVID-19 pandemic has intensified ongoing concerns about air travel’s unique role in spreading disease and raised questions about health risks to passengers and crew safety from communicable diseases. Interdisciplinary research—especially involving human behavior in real-world situations—could provide insights into the effectiveness of various communicable disease mitigation measures and inform the development of evidence-based policy and requirements to protect public health. However, researchers identified challenges to conducting such research, including the lack of (1) access to aircraft, airports, and data; (2) sustained federal support; and (3) federal leadership.

In July 2022, [GAO found](#) that while several federal agencies—including the Federal Aviation Administration (FAA), Department of Health and Human Services (HHS), and Department of Homeland Security (DHS)—have conducted some research relevant to communicable diseases in air travel, none had undertaken efforts to advance such research more broadly. Rather, these agencies had focused on the specific research areas most relevant to their respective priorities and mission. For example, DHS conducted research related to its operational needs at security checkpoints, such as the use of face coverings for security personnel. HHS and DHS collectively focus on protecting the nation from domestic and foreign health, safety, and security threats and protecting our borders at ports of entry, including airports, from threats from abroad. FAA, an agency within the Department of Transportation (DOT), is generally responsible for aviation safety.

With its broad authorities to protect aviation safety and its oversight responsibilities for, and ties with, aviation stakeholders, FAA is well positioned to take the lead in developing and implementing an interagency federal strategy to advance, coordinate, and leverage this critical research in cooperation with HHS and DHS. However, absent direction from Congress, the agency is unlikely to independently assume this role.

In July 2022, GAO suggested that Congress consider directing FAA to develop and implement a strategy to identify and advance needed research on communicable diseases in air travel, in coordination with appropriate federal agencies—such as HHS and DHS—and external partners. To align with leading practices for interagency collaboration, this strategy should clearly identify the roles and responsibilities for participating agencies, determine the resources needed, and document any relevant agreements. As of April 2023, legislation designed to address this issue had not been introduced in the current 118th session of Congress.

A more coordinated federal approach could generate valuable information on communicable diseases in air travel, which the federal government could draw on to develop policies and requirements that protect public health and reduce the risk of fragmentation. In addition, bringing various federal agencies’ assets to bear could

link researchers with aviation stakeholders across areas of expertise, provide clearer access to federal funding for research, and help identify needed research across different disciplines.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to DOT, HHS, and DHS for review and comment. DOT and DHS provided technical comments, which GAO incorporated as appropriate. HHS stated it did not have comments on this report section.

GAO Product: *Air Travel and Communicable Diseases: Federal Leadership Needed to Advance Research.* [GAO-22-104579](#). Washington, D.C.: July 28, 2022.



MISSION AREA
Social services

Source: malyutinaanna/stock.adobe.com. | GAO-23-106089

25. Falls Prevention for Older Adults and Adults with Disabilities

The Administration for Community Living should identify a mechanism for nine federal programs across four federal agencies to continue sharing falls prevention information with one another and with disability organizations and providers in order to better manage fragmentation and potentially save **tens of millions of dollars annually**.

Implementing Entity

Administration for Community Living within the Department of Health and Human Services

Related GAO Product

[GAO-22-105276](#)

Recommendations and Matters

Two recommendations for ACL

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Studies report that each year, about one in four older adults—many of whom may also have a disability—suffers a fall. According to the Centers for Disease Control and Prevention (CDC), falls were the leading cause of death from an unintentional injury among older adults in 2020. Additionally, falls that are nonlethal can cause injury and reduce older adults' ability to stay in their homes and communities. Falls also cost billions of dollars in medical expenses, and as the population ages, these costs are likely to increase. Studies show that assessing and modifying the home environment or using other interventions can help prevent falls.

In July 2022, [GAO identified](#) nine federal programs across four federal agencies that are designed to help prevent falls or improve home accessibility for older adults or adults with disabilities. These programs provide older adults and adults with disabilities with (1) evidence-based falls prevention interventions (e.g., certain exercise classes proven effective through outcome or effectiveness evaluations), (2) home assessments (e.g., home safety checklists), or (3) home modifications (e.g., railings or ramps).

Federal agencies administering the nine falls prevention and home modification programs have coordinated to some degree, such as sharing information for administering programs or developing grants, but they lack a sustainable way to share information. The Secretary of the Department of Health and Human Services established the Administration for Community Living, in part, to help manage fragmentation among federal programs that help people who are aging or have disabilities to live independently (80 Fed. Reg. 31,389, 31,389 (June 2, 2015)). However, the Administration for Community Living has not identified a mechanism for federal agencies to continue sharing falls prevention and home modification information.

In April 2021, the Administration for Community Living established a stakeholder group that could help sustain interagency coordination and information sharing among the four federal agencies. Further, in December 2021, the Administration for Community Living coordinated with the Department of Housing and Urban Development to launch the Housing and Services Resource Center aimed at improving access to affordable, accessible housing and related services. According to Administration for Community Living officials, more than \$630,000 has been invested in the resource center. However, GAO found in July 2022 that the resource center had limited information related to home modifications or falls prevention. Further, the resource center's stakeholder group did not include representation from all four federal agencies involved in falls prevention, such as the Department of Veterans Affairs.

GAO also found that the Administration for Community Living had not used its existing network of disability organizations and providers to share information on the risk of falls or falls prevention for adults with disabilities under age 60, although the Administration for Community Living is to serve as a source of this information to the public. Further, GAO found that the Administration for Community Living had not engaged with CDC on falls risk or prevention for people with disabilities of all ages, although officials acknowledged that more collaboration with CDC in this area could be beneficial. GAO's analysis of CDC's 2020 data found adults with disabilities under age 60 are at high risk of falls.

In July 2022, GAO made two recommendations to the Administrator of the Administration for Community Living. First, the Administrator should identify a collaborative mechanism to facilitate sustained information sharing on all populations at risk of falls and in need of evidence-based falls prevention, home modifications, or home assessments. Second, the Administrator should share and highlight information on falls risk and related resources for adults with disabilities who are younger than 60 more prominently among its disability network to inform state and local planning efforts.

The Administration for Community Living agreed with both recommendations and said that the agency will build upon the Housing Services and Resource Center to reach out to other federal agencies to further increase collaboration. As of February 2023, Administration for Community Living officials said they are beginning to discuss how to collaborate on home modification and falls prevention programs with Department of Veterans Affairs officials. Additionally, as of July 2022, the Administration for Community Living told GAO it plans to coordinate with federal partners on the most current and relevant information on falls risk to be shared among its disability programs.

Without additional efforts to sustain ongoing information sharing across the nine fragmented programs that help address falls prevention and home modification for all older adults and adults with disabilities, the Administration for Community Living will not be able to ensure that all agencies with useful knowledge and skills contribute to efforts to help these populations live safely in their homes and their communities. Further, unless the agency takes steps to highlight existing information on falls risk or prevention and related resources among its disability network, the agency will continue to miss opportunities to inform state and local planning efforts for adults with disabilities who are younger than 60. While GAO cannot precisely estimate the amount of savings that could be realized from taking action on these recommendations, reducing the costs associated with even less than 1 percent of falls could potentially save the federal government tens of millions of dollars annually in medical expenses.

Agency Comments: GAO provided a draft of this report section to the Administration for Community Living for review and comment. The agency provided technical comments, which GAO incorporated as appropriate.

GAO Product: Older Adults and Adults with Disabilities: Federal Programs Provide Support for Preventing Falls, but Program Reach Is Limited. [GAO-22-105276](#). Washington, D.C.: July 27, 2022.



MISSION AREA
Social services

Source: malyutinaanna/stock.adobe.com. | GAO-23-106089

26. Nutrition Assistance Programs

The United States Department of Agriculture could better manage fragmentation in federal efforts to support veterans with food insecurity by enhancing collaboration through its interagency workgroup with the Department of Veterans Affairs.

Implementing Entity

United States Department of Agriculture

Related GAO Product

[GAO-22-104740](#)

Recommendations and Matters

One recommendation for USDA

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Recent United States Department of Agriculture (USDA) data indicate that veterans experience high rates of food insecurity, which can contribute to many negative health outcomes. USDA reported that an estimated 11.1 percent of working-age veterans lived in food-insecure households between 2015 and 2019. Veterans experiencing food insecurity may be eligible for federal nutrition assistance programs, the largest of which is USDA’s Supplemental Nutrition Assistance Program. The Department of Veterans Affairs (VA) also identifies and refers veterans who are experiencing food insecurity for enrollment in the Supplemental Nutrition Assistance Program and to other resources through its medical facilities. These medical facilities provide care to more than 9 million enrollees.

In March 2022, [GAO found](#) that USDA had taken some steps to enhance support for veterans experiencing food insecurity, but it did not follow all of GAO’s leading collaboration practices. In 2020, USDA began leading an informal interagency workgroup with VA. This workgroup collaborated, for example, to develop common definitions of food insecurity, which is consistent with one leading collaboration practice, but the workgroup had not yet addressed other practices including those related to outcomes and accountability. For example, without mechanisms to monitor, evaluate, and report on its progress or outcomes, the workgroup cannot effectively assess the impact of its initiatives, determine lessons learned, or identify additional opportunities for collaboration between the two agencies to help ensure their efforts align with current needs.

In March 2022, GAO recommended that USDA take steps to enhance collaboration within its workgroup with VA, including through a written agreement that specifically clarifies agency roles and responsibilities, articulates common outcomes, and establishes a mechanism to monitor progress. GAO’s recommendation included that this written agreement should be routinely monitored and updated. USDA concurred with the recommendation.

As of December 2022, USDA drafted a memorandum of agreement that would help enhance its collaboration with VA to better manage their fragmented efforts. Officials said that interagency workgroup members were meeting monthly to review the draft agreement. Among other things, the draft agreement clarifies roles and responsibilities for both agencies, identifies common outcomes, including the commitment to assess and evaluate current efforts to connect veterans with nutrition assistance programs; and includes a provision to allow for amendments to the agreement after it is signed by both agencies. As of March 2023, USDA had not finalized the memorandum of agreement but said it aimed to do so as soon as possible.

Improved collaboration within USDA’s workgroup with VA could help better manage fragmentation of, and ultimately enhance, the support veterans receive to address their food insecurity. It could also help USDA

assess its progress in accomplishing related goals. For example, the workgroup is not collecting data regarding Supplemental Nutrition Assistance Program enrollment assistance provided to veterans at VA's medical facilities, despite having made enhancing this type of support part of its initiatives. By collecting these data and managing any fragmentation in this area, the workgroup could better demonstrate the impact of its efforts.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to USDA and VA for review and comment. USDA and VA provided technical comments, which GAO incorporated as appropriate.

GAO Product: *Nutrition Assistance Programs: Federal Agencies Should Improve Oversight and Better Collaborate on Efforts to Support Veterans with Food Insecurity.* [GAO-22-104740](#). Washington, D.C.: March 24, 2022.

Appendix III: New Topic Areas in Which GAO Has Identified Other Cost Savings or Revenue Enhancement Opportunities

This appendix presents nine new topic areas for Congress or federal agencies to consider taking action that could either reduce the cost of government operations or enhance revenue collections for the Treasury.



MISSION AREA
Economic development

Source: PhotoDisc. | GAO-23-106089

27. Restaurant Revitalization Fund

The Small Business Administration could recover **millions of dollars** by taking additional steps to identify and respond to potentially fraudulent or ineligible recipients.

Implementing Entity

Small Business Administration

Related GAO Product

[GAO-22-105442](#)

Recommendations and Matters

Three recommendations for SBA

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Restaurants and related businesses were hit hard by the COVID-19 pandemic. GAO estimated that one-sixth of such businesses were temporarily or permanently closed as of December 2020. In March 2021, Congress appropriated \$28.6 billion to the Small Business Administration (SBA) for a Restaurant Revitalization Fund to assist these businesses. Between May and July 2021, SBA awarded funds to over 100,000 businesses (Pub. L. No. 117-2, § 5003(b)(2)(A), 135 Stat. 4, 87 (2021)). However, demand for assistance exceeded available funds and 60 percent of eligible applicants did not receive funding.

In July 2022, [GAO found](#) that while SBA acted quickly to implement the program and award funds, the agency could have taken additional steps to identify and respond to potentially fraudulent or ineligible awards. Although SBA identified some awards for potential fraud or ineligibility, it did not proactively analyze program data or information from enforcement offices and agencies, such as its Office of Inspector General or the Department of Justice. SBA also did not promptly review all recipients identified for fraud or ineligibility. According to SBA's post-award procedures, SBA staff were to review awards identified for potential fraud or ineligibility after recipients certify they have spent their entire award or after they submit their final use-of-funds report (which is due in April 2023). Furthermore, SBA referred few suspicious awards to its Office of Inspector General. According to GAO's Fraud Risk Framework, federal program managers should take steps to detect fraud and develop plans to respond promptly to potential fraud.

GAO made three recommendations to SBA related to identifying and responding to potentially fraudulent awards. Specifically, GAO recommended the agency (1) implement data analytics across awards to detect potential fraudulent award recipients, (2) document and implement procedures to use information from enforcement agencies on suspected fraud in other SBA programs to identify potential fraud in Restaurant Revitalization Fund recipients, and (3) develop and implement a plan to respond to fraudulent or ineligible awards in a prompt and consistent manner. This plan should include coordinating with the Office of Inspector General to align efforts to address fraud. SBA partially agreed with the recommendation to use data analytics and disagreed with the other two recommendations, as described below.

In January 2023, SBA stated it was conducting data analytics across the Restaurant Revitalization Fund portfolio, and noted that this analysis would be completed by March 2023. SBA also stated it was already complying with the intent of the second recommendation by reviewing 10 percent of Restaurant Revitalization Fund awards, including those awards that had been identified as potentially fraudulent or ineligible in another SBA program. SBA stated that documenting procedures would duplicate this effort. GAO maintains the importance of documenting procedures to use enforcement data from other programs to help identify suspected fraud in Restaurant Revitalization Fund awards. In the absence of documented procedures, it is not clear how SBA is using enforcement data to identify potential fraud.

For the third recommendation, in January 2023 SBA stated that it responds to document requests from enforcement agencies and follows procedures to refer suspicious activity to the Office of Inspector General. GAO found that SBA did not promptly review all recipients identified for fraud or ineligibility. GAO's July 2022 report acknowledged that SBA has referred suspicious awards to its Office of Inspector General, but, Office of the Inspector General officials said they have had relatively less contact with Restaurant Revitalization Fund program officials than with other SBA pandemic relief programs. GAO maintains that SBA should respond to potentially fraudulent or eligible awards in a prompt and consistent manner, and align efforts with its Office of the Inspector General.

By implementing GAO's recommendations, SBA could identify additional potentially fraudulent or ineligible recipients, which also could increase the likelihood of recovering funds. Actions aligned with GAO's recommendation could result in millions of dollars in revenue enhancement. For example, in September 2022, a fraudster pled guilty to using false information to receive three Restaurant Revitalization Fund awards totaling nearly \$8 million. Identifying additional suspicious awards and acting on them quickly will improve SBA's chances of recovering funds. If SBA discovered other cases of this magnitude, it could help the agency identify and recover millions of dollars awarded to potentially fraudulent or ineligible businesses.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to SBA for review and comment. In its response, SBA reiterated its prior disagreement with GAO's recommendations. SBA's comments and GAO's responses are incorporated above. SBA also provided technical comments, which GAO incorporated as appropriate.

GAO Product: *Restaurant Revitalization Fund: Opportunities Exist to Improve Oversight.* [GAO-22-105442](#). Washington, D.C.: July 14, 2022.



MISSION AREA
General government

Source: PhotoDisc. | GAO-23-106089

28. Analytics Capability for Improper Payments and Fraud

Congress should establish a permanent analytics center of excellence, which could aid the oversight community in identifying and addressing improper payments and fraud and potentially achieve cost savings.

Implementing Entity

Congress

Related GAO Product

[GAO-22-105715](#)

Recommendations and Matters

One matter for congressional consideration

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The oversight community, namely federal agencies' Offices of the Inspector General (OIG), plays a critical role in identifying improper payments and investigating potential fraud. Emergencies such as the COVID-19 pandemic heighten oversight challenges as agencies work to implement large-scale relief efforts quickly. At the outset of the COVID-19 pandemic, there was no government-wide analytics capability to help with the identification of potential fraud.

Previously, this type of analytics capability existed within the Recovery Operations Center, which was established by the Recovery Accountability and Transparency Board. This board—composed of OIGs—was created by the American Recovery and Reinvestment Act of 2009 to oversee funds appropriated under the act (Pub. L. No. 111-5, div. A, §§ 1521–1530, 123 Stat. 115, 289–294 (2009)). In an example of its work, the Recovery Operations Center researched 104 entities in New York and New Jersey that had \$329 million in debris-removal contracts and forwarded the information to the Department of Homeland Security OIG. It also identified entities whose owners had federal or state tax liens and organizations with previous fraudulent activities that received debris-removal contracts.

In 2015, [GAO suggested](#) that Congress preserve the Center's functions, to help ensure federal spending accountability. Congress did not implement GAO's matter for congressional consideration to make such a center permanent. The Recovery Operations Center terminated its operations at the end of September 2015.

In March 2021, the American Rescue Plan Act of 2021 appropriated \$40 million to the Pandemic Response Accountability Committee, which consists of 21 Inspectors General (Pub. L. No. 117-2, § 4003, 135 Stat. 4, 78 (2021)). Using these funds, in part, the Pandemic Analytics Center of Excellence was established to help oversee the trillions of dollars in federal pandemic-related emergency spending. According to the Pandemic Response Accountability Committee, the Pandemic Analytics Center of Excellence applies the best practices from the Recovery Operations Center, with the goal of building an "affordable, flexible, and scalable analytics platform" to support OIGs during their pandemic-related work.

However, the Pandemic Analytics Center of Excellence was not established until more than a year after agencies began distributing pandemic relief funds. Also, it had to be built from the ground up and was not available to support OIGs in the critical first year of the pandemic when federal programs disbursed billions of dollars in pandemic relief funds. Consequently, OIGs lost valuable time to help program officials understand fraud risks and identify potential fraud. In addition, the Pandemic Analytics Center of Excellence focuses on

pandemic programs only and is time-limited—the Pandemic Response Accountability Committee will sunset on September 30, 2025.

In March 2022, [GAO suggested](#) that Congress consider establishing a permanent analytics center of excellence to aid the oversight community in identifying improper payments and fraud. As of April 2023, Congress has taken no action on this matter.

Without permanent government-wide analytics capabilities to assist the oversight community, some OIGs will have limited resources to apply to nonemergency programs to ensure robust financial stewardship. Additionally, the OIG community will lack a comprehensive tool with the power to bring together information from across the whole of government to better prepare for applying fundamental financial and fraud risk management practices to future emergency funding.

Creating a permanent government-wide analytics capability could yield future financial benefits, both through identifying potentially improper and fraudulent payments that the government could seek to recover and by identifying vulnerabilities that the government could address to prevent similar future payments. However, at this time, GAO is unable to estimate potential cost savings that could result from this capability because the amount of savings will depend on various factors, including the number of federal programs involved in the analysis, how the analysis would identify potentially improper and fraudulent payments, how agencies would address the identified issues, and the limits of certain statutory authorities that agencies must act within when implementing the capability, such as the agency's investigative authority.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to the Department of the Treasury, the Pandemic Response Accountability Committee, the Office of Management and Budget, and the Council of the Inspectors General on Integrity and Efficiency for review and comment. The Department of the Treasury, the Office of Management and Budget, and the Council of the Inspectors General on Integrity and Efficiency provided technical comments, which GAO incorporated, as appropriate. The Pandemic Response Accountability Committee said it did not have comments on, and agreed with, this report section.

GAO Product(s): *Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond.* [GAO-22-105715](#). Washington, D.C.: March 17, 2022.



MISSION AREA
General government

Source: PhotoDisc. | GAO-23-106089

29. COVID Employer Tax Relief

The Internal Revenue Service should document processes used to address certain compliance risks for COVID-19 employer tax credits, and implement additional compliance activities to potentially recapture **tens of millions of dollars or more** of ineligible claims.

Implementing Entity

Internal Revenue Service

Related GAO Product

[GAO-22-104280](#)

Recommendations and Matters

Two recommendations for IRS

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The COVID-19 pandemic resulted in significant challenges to the U.S. economy, such as business closures and unemployment. Congress passed employment tax relief measures to help businesses affected by the pandemic. Specifically, as reported in the IRS Data Book as of March 2023, employers claimed about \$12.4 billion in paid sick and family leave credits (leave credits) and about \$152.6 billion in Employee Retention Credits.

In May 2022, [GAO reported](#) that the Internal Revenue Service (IRS) took some steps to identify and plan for compliance risks associated with the leave credits and the Employee Retention Credit. IRS continues to plan for examinations of both credits—which expired in 2021 but will be subject to examination for several years after filing. GAO found IRS could strengthen these efforts. For example, IRS had begun creating new processes to research and address compliance risks associated with (1) tax credits claimed on adjusted returns and (2) employers who claimed multiple credits with wages that are restricted from use for more than one type of credit. However, IRS had not documented how it developed those processes or how it would implement them in practice.

Further, although IRS conducted research or provided an explanation on four of the tax credits that employers may try to claim using restricted wages, the research did not address potential use of restricted wages between Employee Retention Credit and leave credit claimants or how IRS would address the risk during postfiling compliance activities. Internal control standards state that effective documentation establishes and communicates the who, what, when, where, and why of internal control execution.

In May 2022, GAO made two recommendations to IRS to document processes to address compliance risks (1) for tax credits claimed on adjusted employment tax returns and (2) associated with the credits that rely on restricted wages. IRS agreed with the recommendations.

In November 2022, IRS said it documented the postfiling compliance process for the tax credits in response to GAO's recommendations to document compliance risks associated with tax credit claims on adjusted returns and claims with wage restrictions. However the documents it provided did not present any new evidence to support that position. In April 2023, IRS officials said that compliance screening filters are run monthly on adjusted returns, but they did not provide documentation on how filters can be applied to adjusted returns to address compliance risks.

IRS also said its screening filters and the staff that review returns for potential examination could identify noncompliance related to restricted wages. However, detailed wage information is not available on employment tax returns and IRS has not provided documentation on how its reviews are conducted. GAO maintains that these recommendations remain warranted as IRS continues to process adjusted returns that may have tax credit claims and that timely implementation is important given the three year statute of limitations for tax assessments.

Implementing the recommendations would help ensure that tax credits were claimed only for eligible wages, by eligible employers. It is not possible using existing data to precisely determine the scale of invalid tax credits, nor is it possible to determine precisely how much the IRS could recapture by implementing the recommendations. GAO estimates that recapture of even one percent of such ineligible claims could amount to tens of millions of dollars or more.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to the Department of the Treasury and IRS for review and comment. Treasury stated that it did not have comments on this report section. IRS provided technical comments, which GAO incorporated as appropriate.

GAO Product: *COVID-19: IRS Implemented Tax Relief for Employers Quickly, but Could Strengthen Its Compliance Efforts.* [GAO-22-104280](#). Washington, D.C.: May 17, 2022.



MISSION AREA
General government

Source: PhotoDisc. | GAO-23-106089

30. Emergency Relief Funds Accountability

Congressional action could help agencies ensure rapid distribution of funds during future emergencies while having appropriate financial safeguards in place and help increase transparency and accountability of federal funds to potentially achieve cost savings.

Implementing Entity

Congress

Related GAO Product

[GAO-22-105715](#)

Recommendations and Matters

Three matters for congressional consideration

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Federal agencies need reliable financial management information to effectively oversee areas that may be vulnerable to fraud, waste, abuse, and mismanagement. Improper payments are a pervasive problem across the federal government. Since fiscal year 2003, cumulative improper payment estimates have totaled about \$2.4 trillion. Under the Chief Financial Officers Act of 1990 (CFO Act), agency CFOs have leadership responsibilities for overseeing all financial management activities of their respective agencies, including over internal control (Pub. L. No. 101-576, 104 Stat. 2838 (1990)).

During emergencies, federal agencies must get relief funds out quickly while ensuring appropriate financial safeguards are in place. GAO noted early in the COVID-19 pandemic that agencies prioritized swiftly distributing funds and implementing new programs. To help ensure appropriate financial safeguards are in place in emergency assistance programs, managers can leverage existing resources to design and implement control activities that allow them to disburse funds rapidly. These control activities can be designed to (1) help mitigate identified risk of improper payments, including those due to fraud, and (2) put systems in place to effectively prevent or detect payment errors.

In March 2022, [GAO reported](#) that agencies spending and distributing emergency COVID-19 relief funds had significant shortcomings in fundamental internal controls and financial and fraud risk management practices. Although federal laws have required agencies to submit specific internal control plans for relief funds for previous emergencies, there was no such requirement for COVID-19 relief funding. GAO found that many agencies—including those that administer some of the largest COVID-19 relief programs—did not develop effective internal controls or apply sound financial management practices to manage and oversee COVID-19 relief funding. As a result, billions of dollars were at risk for improper payments.

GAO also found that most agencies did not report improper payment estimates for new COVID-19 relief programs for fiscal year 2021. Under the Office of Management and Budget’s (OMB’s) guidance, agencies are not directed to determine whether their programs should estimate and report improper payments in their initial year of operation. Specifically, according to the guidance, agencies should complete a risk assessment to determine susceptibility to significant improper payments after the first 12 months of program operations; a determination of susceptibility triggers reporting requirements in the following fiscal year. As a result, agencies might not report improper payment estimates associated with new programs until 2 to 3 years after the program is established, if at all. Such time lags in assessing risk and developing corrective actions may result in improper payment issues, including those resulting from fraudulent activities, not being identified or addressed until a significant amount of funds has been disbursed.

In its March 2022 report, GAO suggested that Congress should consider taking three actions to enhance the transparency and accountability of federal spending.

- Require OMB to provide guidance for agencies to develop plans for internal control that would then immediately be ready for use in, or adaptation for, future emergencies or crises and require agencies to report these internal control plans to OMB and Congress.
- Amend the Payment Integrity Information Act of 2019 to designate all new federal programs making more than \$100 million in payments in any one fiscal year as "susceptible to significant improper payments" for their initial years of operation.
- Refine the CFO Act to clarify that (1) CFOs at CFO Act agencies have oversight responsibility for internal controls over financial reporting and key financial management information that includes spending data and improper payment information; and (2) executive agency internal control assessment, reporting, and audit requirements for key financial management information include internal controls over spending data and improper payment information.

As of April 2023, Congress has not enacted legislation addressing these three matters.

GAO could not estimate the amount of any cost savings that might result from taking these actions due to not knowing which future programs may be required to implement them, the dollar amount of payments associated with those programs, the extent to which improper payments may occur, and the impact these actions may have on any subsequent reduction in improper payments. However, GAO believes these actions can help agencies ensure that they can distribute funds rapidly while having appropriate financial safeguards in place. In addition, these actions will help increase transparency and accountability and strengthen agency efforts to provide proper stewardship of federal funds.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to OMB for review and comment. In February 2023, OMB commented that OMB supports the intent of GAO's suggested congressional actions. OMB stated that agencies should first focus on identifying and understanding payment integrity risks to help prevent improper payments, and then focus on reporting improper payments. GAO maintains that all three suggested congressional actions are necessary to enhance transparency and accountability of federal spending, and agrees that effective reporting requires that agencies should focus on identifying and understanding payment integrity risks to help prevent improper payments.

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



MISSION AREA
General government

Source: PhotoDisc. | GAO-23-106089

31. Federal Personal Property

Federal executive agencies should take action to ensure excess property is considered before purchasing personal property to potentially save the federal government **millions of dollars over 5 years**.

Implementing Entity

Bureau of Indian Affairs, Customs and Border Protection, Federal Aviation Administration, General Services Administration, Securities and Exchange Commission, and U.S. Agency for International Development

Related GAO Product

[GAO-22-104626](#)

Recommendations and Matters

Six recommendations total; one each for BIA, CBP, FAA, GSA, SEC, and USAID

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Every year, executive agencies purchase billions of dollars of personal property, while also disposing of excess property, or property they no longer need. Personal property is any government property except real property, government records, and certain naval vessels, and consists of millions of items ranging from common (e.g., computers, office equipment and furniture) to specialized (e.g., scientific devices, industrial equipment). While some of this excess personal property is broken or obsolete, many items are new or in good working order. Because this property was originally purchased with federal funds and represents a significant investment, reusing it, as is encouraged under federal regulations, helps maximize use of these government assets and minimize new purchasing costs.

Prior to purchasing new personal property, executive agencies are generally required by the Federal Management Regulation to consider if excess property is available that can meet their needs (41 C.F.R. §§ 102-36.35(a), 102-36.65). From fiscal years 2016 to 2020, agencies across the government obtained \$3.9 billion in excess personal property (based on the property's original acquisition cost), which represents 12 percent of the \$32.8 billion of excess property available to agencies during the same timeframe.

In a report issued in June 2022, [GAO reviewed](#) the internal guidance that, according to five selected agencies—the Bureau of Indian Affairs (BIA), Customs and Border Protection (CBP), Federal Aviation Administration (FAA), Securities and Exchange Commission (SEC), and U.S. Agency for International Development (USAID)—addresses the requirement to consider excess property. GAO found that their guidance often did not include sufficient information to provide reasonable assurance that agencies comply with the requirement to consider excess property before making a purchase.

Specifically, GAO found that selected agencies' guidance varied, but none addressed all four elements from the Federal Management Regulation that GAO determined were essential regarding considering excess property. The four elements that executive agencies should include in their internal guidance are: (1) the requirement to consider excess, (2) appropriate roles and responsibilities, (3) direction on when it is practicable to check for and obtain excess property, and (4) direction on evaluating the suitability of excess property to meet agency needs (41 C.F.R. §§ 102-36.35(a), 102-36.45(a)-(b), 102-36.65, 102-36.70).

The General Services Administration (GSA) is required to prescribe policies and methods to promote the maximum use of excess property by executive agencies, and GAO found that it had taken some actions to do

so. However, GAO's findings for the five selected agencies indicate that GSA's efforts may not have been sufficient, since none of the agencies' guidance addressed all four elements.

In June 2022, GAO recommended that all five selected agencies ensure their internal guidance on considering excess property fully addresses the Federal Management Regulation elements that GAO reviewed. GAO also recommended that GSA assess its efforts to promote the maximum use of excess personal property and take further actions that could increase the use of excess personal property. Such actions could include promoting additional policies or methods that will help ensure all executive agencies consider excess property before purchasing new. All six agencies agreed with the recommendations and, as of March 2023, all had provided GAO with plans for implementing the recommendations in fiscal year 2023.

By including the four elements from the Federal Management Regulation in their internal guidance, selected agencies would be better positioned to establish a systematic approach to ensuring that employees agency-wide are consistently considering or using excess property to the maximum extent practicable to minimize new expenditures. Additionally, by assessing agencies' needs and providing more specific guidance, GSA could help agencies improve their own guidance to ensure more robust consideration of excess property, thereby minimizing new purchases and saving taxpayer dollars.

GAO cannot precisely estimate the future savings resulting from these six recommendations because the amount and kinds of excess property available to agencies varies over time, as do agencies' needs for personal property. However, even small incremental increases in the amount of excess property obtained by agencies could yield significant savings. For example, a 1 percent increase in the amount of excess property obtained government-wide over 5 years would result in millions of dollars in savings.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to BIA, CBP, and FAA—agencies within the Departments of Interior (DOI), Homeland Security (DHS), and Transportation (DOT), respectively—GSA, SEC, and USAID for review and comment. DOI, DHS, DOT, GSA, SEC, and USAID provided technical comments, which GAO incorporated as appropriate.

Related GAO Product: *Federal Personal Property: Better Internal Guidance and More Action from GSA Are Needed to Help Agencies Maximize Use of Excess.* [GAO-22-104626](#). Washington, D.C.: June 28, 2022.



MISSION AREA
General government

Source: PhotoDisc. | GAO-23-106089

32. Paid Tax Return Preparer Compliance

IRS should incorporate digital services into its education and compliance actions for paid tax preparers to improve the accuracy of returns claiming refundable tax credits and potentially protect **millions of dollars** in tax revenue **over 5 years**.

Implementing Entity

Internal Revenue Service

Related GAO Product

[GAO-22-105978](#) and [GAO-23-105217](#)

Recommendations and Matters

Three recommendations for IRS

Contact Information

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Millions of taxpayers claim refundable tax credits each year, and about half of taxpayers use a paid preparer to help complete their returns. Refundable tax credits offset a person's tax liability, and any excess credit over the tax liability is refunded to the taxpayer. However, according to the Internal Revenue Service (IRS), billions of dollars of these credits are improperly paid because of return errors and fraud. In fiscal year 2022, IRS estimated that for three refundable credits—the Earned Income Tax Credit, Additional Child Tax Credit, and American Opportunity Tax Credit—taxpayers claimed about \$96 billion in benefits, but about \$25 billion (26 percent) of these benefits were improperly paid.

To help reduce improper payments, IRS has designed a program to educate tax preparers and improve the compliance of returns they prepare claiming refundable credits and other tax benefits. The program identifies paid preparers who submit returns with a high risk of errors and uses warning letters, in-person visits, and other actions to improve the accuracy of returns the preparers file. According to program data and estimates, IRS's actions reach thousands of preparers who may have filed potentially noncompliant returns and protect hundreds of millions of dollars in tax revenue each year.

In separate reports issued in July 2022 and November 2022, GAO reported that IRS could use digital services to strengthen its preparer education and compliance actions but had not developed specific plans to do so. In July 2022, [GAO found](#) that while IRS could not conduct some in-person visits with preparers due to COVID-19 restrictions, it had not tested using videoconferencing visits to mitigate this challenge. In November 2022, [GAO reported](#) on other opportunities for IRS to use digital services to improve preparer compliance, such as sending warning letters electronically to preparers and using secure document uploads to conduct preparer examinations.

IRS's *Strategic Plan for Fiscal Years 2022-2026* includes objectives to expand digital services to improve operations to effectively and efficiently identify and address noncompliance. Agency officials agreed that digital services may improve some program actions but questioned if they would improve the effectiveness of other actions. They also said that digital services might require additional resources, such as IRS obtaining enough software licenses for staff to conduct videoconference visits with preparers.

GAO made three recommendations to IRS. In July 2022, GAO recommended that IRS (1) test videoconference visits for paid preparers, and (2) implement them if it finds the benefits outweigh the costs. In November 2022, GAO recommended that IRS test digital services for other preparer actions. IRS agreed with the three recommendations.

As of January 2023, in response to GAO's July 2022 recommendations, IRS reported that it had developed and initiated plans to test videoconferencing for some preparer compliance visits. IRS plans to begin a pilot test in fiscal year 2023 and may conduct an expanded test in fiscal year 2024. IRS said that if these tests are successful, it would consider fully implementing videoconference visits starting in fiscal year 2025. IRS has not yet provided an update on the status of the November 2022 recommendation.

Videoconferencing and other digital services could make IRS's preparer education and compliance actions more efficient and effective, which could in turn improve preparer accuracy and protect additional tax revenue by reducing improper payments. For example, if IRS implemented a videoconferencing option for its educational visits with paid preparers, it may be able to conduct additional visits at a low cost across a wider geographical area. Based on IRS data on average amounts of revenue protected by IRS through its existing preparer education and compliance actions, GAO estimates that improvements from digital services could help IRS protect millions of dollars in tax revenue over 5 years.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to IRS for review and comment. IRS stated that it did not have comments on this report section.

GAO Product: *Paid Tax Return Preparers: IRS Efforts to Oversee Refundable Credits Help Protect Taxpayers but Additional Actions and Authority Are Needed*, [GAO-23-105217](#). Washington, D.C.: Nov. 30, 2022; and *Management Report: IRS Should Test Videoconference Visits with Paid Preparers*, [GAO-22-105978](#). Washington, D.C.: July 14, 2022.



MISSION AREA
General government

Source: PhotoDisc. | GAO-23-106089

33. Sale of Unneeded Federal Real Property

The General Services Administration could generate or save **millions of dollars** in property sales or space reduction opportunities by leveraging lessons learned to help with decision-making processes.

Implementing Entity

General Services Administration

Related GAO Product

[GAO-23-104815](#)

Recommendations and Matters

One recommendation for GSA

Contact Information

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Federal agencies face longstanding challenges in disposing of unneeded properties. These challenges include lengthy disposal processes related to statutory and regulatory requirements and a lack of upfront funding needed to prepare properties for disposal. These challenges are, in part, why the management of federal real property has remained on GAO’s high-risk list since 2003. As agencies’ space requirements evolve due to the COVID-19 pandemic, there may be an increase in underutilized federal properties. Until agencies dispose of unneeded properties, they may continue to incur costs—such as for operations and maintenance—for properties they no longer use, such as vacant buildings.

To help reduce the cost of federal real property and address federal real property disposal challenges, the Federal Assets Sale and Transfer Act of 2016 (the act), established a temporary three-round process for, among other things, reducing the federal government’s inventory of federal civilian real property (Pub. L. 114-287, 130 Stat. 1463 (2016)). The act tests several concepts designed to facilitate and expedite the disposal of properties, such as (1) targeted timeframes for proposal of candidate properties and steps in the disposal process, and (2) a dedicated funding mechanism that would use sales proceeds to help cover agencies’ upfront disposal costs in the second and third rounds.

In October 2022, [GAO found](#) that stakeholders in this temporary three-round process—including the General Services Administration (GSA), the Office of Management and Budget (OMB), and the Public Buildings Reform Board (Board)—faced setbacks during the first two rounds, which were in 2019 and 2021. For example, stakeholders said changes to the sales strategy contributed to delays in selling properties from the first round. It took almost 2 years to sell any of the properties approved for disposal in that round. The Board also faced challenges identifying potential properties for the second round due, in part, to the lack of sales proceeds from the first round and the impact of COVID-19 on future agency space needs.

As of September 2022, GSA—the federal government’s property disposal agent—had sold 10 of the 12 first round properties totaling \$194 million of the estimated \$419 million in potential sales proceeds. For the second round in 2021, the Board proposed properties with a total estimated long-term savings of \$275 million. However, before any properties were approved for disposal the round was terminated when several Board members resigned and the Board determined it lacked the quorum required to conduct business. Stakeholders, including officials from GSA and the Board, told GAO that committing to a sales strategy early in the process and examining the deadlines under the act could help mitigate some of the setbacks.

GSA has not developed a process that fully leverages lessons learned from the implementation of the act. Although GSA has developed internal lessons learned, it has not collected or applied lessons learned from other stakeholders. GSA has not formally shared any of its internal lessons learned with stakeholders,

including Congress. GAO has found that the use of a lessons learned process, particularly lessons from pilot programs similar to the temporary process created by the act, can help inform decision-making and process improvement. Without such a process, any insights on how the federal government could better dispose of its properties may be limited or lost.

GAO recommended that GSA work with other stakeholders to collect, share, and apply lessons learned from the implementation of the first two rounds to improve the final 2024 round (round 3) and other disposal efforts, including reporting any lessons learned to Congress. GSA concurred with GAO's recommendation. In November 2022, the Board reached the quorum required to conduct business. As of March 2023, GSA compiled an initial list of lessons learned but did not document its process for working with stakeholders to collect, identify, and assess these lessons learned. As a result, the extent to which GSA solicited feedback and consulted with stakeholders is unclear.

Implementing a process to collect, share, and apply lessons learned from the first two rounds can help GSA and federal agencies identify both (1) options to help the final 2024 round avoid previously encountered setbacks and (2) concepts that would be useful to continue after the pilot is complete. For example, if GSA were to apply lessons learned to the final round or future disposal efforts, it might identify additional properties to sell or other space reduction opportunities that could reduce costs, such as those to operate and maintain unneeded buildings. GAO cannot precisely calculate the potential savings because actual savings will depend on how GSA implements GAO's recommendation and other factors such as agencies' future space needs and the real estate market. Assuming that figures reported for the 2019 and 2021 rounds would be similar for the 2024 round, identifying even an additional 1 percent in potential sales could generate or save the federal government millions of dollars.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to the General Services Administration for review and comment. GSA provided technical comments, which GAO incorporated, as appropriate.

GAO Product: *Federal Real Property: GSA Should Leverage Lessons Learned from New Sale and Transfer Process.* [GAO-23-104815](#). Washington, D.C.: October 7, 2022.



**MISSION AREA
Health**

Source: ronstik/stock.adobe.com. |
GAO-23-106089

34. Federal Employee Health Benefits

The Office of Personnel Management could save **hundreds of millions of dollars or more annually** by implementing a monitoring mechanism to identify and remove ineligible family members from the Federal Employees Health Benefits program.

Implementing Entity

Office of Personnel Management

Recommendations and Matters

One recommendation for OPM

Related GAO Product

[GAO-23-105222](#)

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The Federal Employees Health Benefits program is the largest employer-sponsored health care program in the country. This program provides health insurance benefits to more than 8 million federal employees, family members, and others at a cost of about \$59 billion in fiscal year 2021. Until 2021, employing offices at federal agencies were not required to review eligibility documentation to verify family member eligibility. This left the program vulnerable to fraud and improper payments associated with ineligible family members.

The Office of Personnel Management (OPM) is responsible for administering the program. OPM has taken steps to enable a process for employing offices and carriers to identify and remove ineligible members. For example, OPM amended its regulations in January 2018 so that employing offices and carriers may—but are not required to—request proof of family member eligibility at any time for existing participants. OPM also issued new requirements in 2021 for employing offices and carriers to verify family member eligibility for certain types of new enrollments.

However, [GAO found](#) that OPM did not have a plan to establish a monitoring mechanism to identify and remove ineligible family members who already have Federal Employees Health Benefits coverage. Without such a monitoring mechanism, ineligible family members may remain covered. As a result, related improper payments may continue to accrue over time. For example, in a case documented by OPM's Office of the Inspector General, a federal employee fraudulently covered two individuals purported to be his wife and stepchild. The individuals were ineligible because they were not actually his wife and child, but they remained on Federal Employees Health Benefits health insurance for about 12 years. The program paid claims totaling more than \$100,000 on behalf of these ineligible individuals.

In December 2022, GAO recommended that OPM implement a monitoring mechanism to identify and remove ineligible family members from the program. OPM concurred with this recommendation and stated it plans to take steps to identify potential ineligible family members in certain scenarios and follow up with agencies. However, it is too soon to determine whether the steps OPM plans to take will establish a monitoring mechanism that identifies and removes ineligible family members from the program. As of February 2023, OPM stated it is making progress to identify potential actions it can undertake to address the identification and removal of ineligible family members. Consequently, it is too early to determine whether these potential actions will address GAO's recommendation.

Removing ineligible family members from the program is essential for preventing and detecting fraud and improper payments in the program. Until OPM implements a monitoring mechanism, more ineligible

participants and related improper payments in the program may continue to accrue, costing the program approximately \$360 million to \$1 billion per year, according to OPM's estimate.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to OPM for review and comment. OPM provided comments, which were incorporated as appropriate.

GAO Product: *Federal Employees Health Benefits Program: Additional Monitoring Mechanisms and Fraud Risk Assessment Needed to Better Ensure Member Eligibility.* [GAO-23-105222](#). Washington, D.C.: January 9, 2023.



Source: PhotoDisc. | GAO-23-106089

35. First Responder Network Authority

Congress should reauthorize the First Responder Network Authority by 2027 to ensure the continuity of the public-safety broadband network and collection of potential revenues of **billions of dollars over 15 years**.

Implementing Entity

Congress

Related GAO Product

[GAO-22-104915](#)

Recommendations and Matters

One matter for congressional consideration.

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Communication systems are essential for public-safety officials, especially for first responders to gather information, coordinate efforts, and respond to emergencies. In 2012, Congress passed a law that established the First Responder Network Authority (FirstNet)—an independent authority within the Department of Commerce’s National Telecommunications and Information Administration (47 U.S.C. §§ 1421–1433). FirstNet’s mission is to take all actions necessary to ensure the building, deployment, and operation of a nationwide, wireless, interoperable broadband network for use by public-safety entities, such as police and firefighters.

In March 2017, FirstNet entered into a 25-year contract with AT&T to deploy and enhance the network—which will be fully operational in 2023—through 2042. Current statute authorizes FirstNet to collect fees and requires FirstNet to use the collected fees to reinvest in network construction, maintenance, operation, or improvements. FirstNet expects to collect \$18 billion in fees over the 25-year duration of the contract with AT&T. However, the statute terminates FirstNet’s authority in 2027.

FirstNet expects to collect an estimated \$3 billion of the total \$18 billion by 2027. Without legislative action, it is uncertain what will happen to the remaining expected fee revenue—\$15 billion for the 15 years after FirstNet’s authority terminates in 2027.

In February 2022, GAO recommended that Congress consider reauthorizing FirstNet, including its authority to collect fee revenue. Though there have been legislative efforts to reauthorize FirstNet, as of March 2023 there was no active legislation to reauthorize FirstNet in Congress.

If Congress reauthorizes FirstNet, it could result in billions of dollars in revenue enhancements over the final 15 years of FirstNet’s contract with AT&T and continued improvements in the public-safety broadband network. Moreover, without legislative action, the continued operation of the network would be jeopardized and could result in significant disruptions for first responders who rely on the network for emergency response.

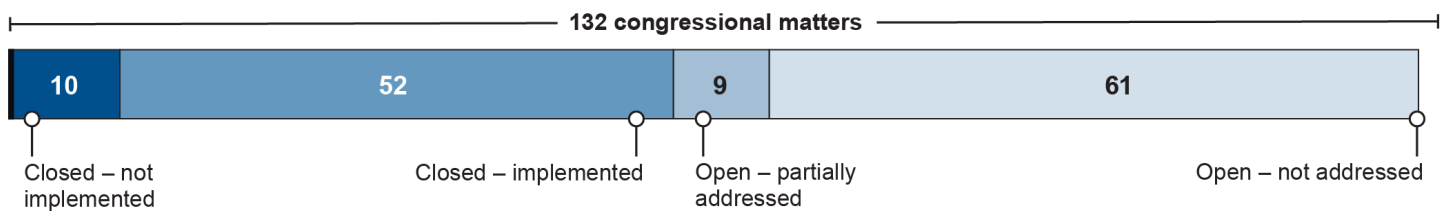
Agency Comments and GAO’s Evaluation: GAO provided a draft of this report section to the Department of Commerce and its National Telecommunications and Information Administration and FirstNet for review and comment. The Department of Commerce stated that it did not have comments on this report section. According to Commerce officials, the Department of Commerce, the National Telecommunications and Information Administration, and FirstNet all support congressional action to reauthorize FirstNet beyond February 2027.

GAO Product: *Public-Safety Broadband Network: Congressional Action Required to Ensure Network Continuity.* [GAO-22-104915](#). Washington, D.C.: February 22, 2022.

Appendix IV: Open Congressional Matters, by Mission

In our 2011 to 2023 annual reports, we directed 132 matters to Congress, of which 70 remain open. Fifty-two matters have been implemented and 10 were closed as not implemented due to changing circumstances. Of the 70 open congressional matters, 9 are partially addressed and 61 are not addressed, as of April 2023 (see figure 8).

Figure 8: Status of Duplication and Cost Savings Congressional Matters, as of April 2023




Source: GAO. | GAO-23-106089

Notes: In assessing matters suggested for Congress, GAO applied the following criteria: “closed - implemented” means relevant legislation has been enacted and addresses all aspects of the matter needed; “open – partially addressed” means a relevant bill has passed a committee, the House of Representatives, or the Senate during the current congressional session, or relevant legislation has been enacted but only addressed part of the matter needed; and “open - not addressed” means a bill may have been introduced but did not pass out of a committee, or no relevant legislation has been introduced. Matters suggested for Congress may also move to “addressed” or “partially addressed,” with or without relevant legislation, if an agency takes steps that address all or part of the matter. At the beginning of a new congressional session, GAO reapplies the criteria. As a result, the status of a matter may move from partially addressed to not addressed if relevant legislation is not reintroduced from the prior congressional session. Matters categorized as “closed – not implemented” are no longer assessed. In 2023, eight new congressional matters were added. All other newly introduced congressional matters were updated and are categorized as “open - not addressed” in this report.

These data include matters related to our prior annual reports, from prior GAO reports not previously tracked in this body of work but that have potential financial benefits, and those newly identified in this annual report.

The tables below have more information on the 70 open congressional matters. GAO’s [Duplication and Cost Savings website](#), containing the downloadable spreadsheet (available in [XLSX](#) or [CSV](#) formats), has information on all matters and recommendations in our Duplication and Cost Savings body of work.


Table 7: Open Congressional Matters in the Agriculture Mission Area

|  <p>MISSION AREA Agriculture</p> <p>Source: USDA and PhotoDisc. I GAO-23-106089</p> | Topic name | Underlying report (links to report) | Potential benefit |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|
| | Agricultural Quarantine Inspection Fees | GAO-13-268 | Save tens of millions of dollars annually |
| | Crop Insurance | GAO-12-256 GAO-14-700 GAO-15-356 GAO-17-501 | Save hundreds of millions annually |
| | Food Safety | GAO-02-47T GAO-15-180 | Strengthen oversight of food safety and address fragmentation |
| Topic | Matter summary and status (when partially addressed) | | |
| Agricultural Quarantine Inspection Fees | <p>Congress should consider allowing the Department of Agriculture (USDA) to set Agricultural Quarantine Inspection fees to recover the aggregate estimated costs of Agricultural Quarantine Inspection (AQI) services--thereby allowing the Secretary of Agriculture to set fee rates to recover the full costs of the AQI program.</p> <p>Congress should consider amending USDA's authorization to assess AQI fees on bus companies, private vessels, and private aircraft and include in those fees the costs of AQI services for the passengers on those buses, private vessels, and private aircraft.</p> | | |
| Crop Insurance | <p>Congress should consider repealing the 2014 farm bill requirement that any revision to the standard reinsurance agreement not reduce insurance companies' expected underwriting gains, and directing the Risk Management Agency to, during the next renegotiation of the agreement, (1) adjust the participating insurance companies' target rate of return to reflect market conditions and (2) assess the portion of premiums that participating insurance companies retain and, if warranted, adjust it.</p> <p>Congress may wish to consider limiting the subsidy for premiums that an individual farmer can receive each year or reducing the subsidy for all farmers participating in the program, or both limiting and reducing these subsidies.</p> <p>Congress should consider reducing the level of federal premium subsidies for revenue crop insurance policies. In doing so, Congress should consider whether to make the full amount of this reduction in an initial year, or to phase in the full amount of this reduction over several years. In addition, Congress should consider directing the Secretary of Agriculture to monitor and report on the impact, if any, of the reduction on farmer participation in the crop insurance program.</p> <p>Congress should consider reducing premium subsidies for the highest income participants.</p> | | |
| Food Safety | <p>Congress should consider commissioning the National Academy of Sciences or a blue ribbon panel to conduct a detailed analysis of alternative organizational food safety structures and report the results of such an analysis to Congress.</p> <p>Congress should consider directing the Office of Management and Budget to develop a government-wide performance plan for food safety that includes results oriented goals and performance measures and a discussion of strategies and resources.</p> <p>Congress should consider formalizing the Food Safety Working Group through statute to help ensure sustained leadership across food safety agencies over time.</p> | | |

Source: GAO. | GAO-23-106089


Appendix IV: Open Congressional Matters, by Mission

Table 8: Open Congressional Matters in the Defense Mission Area

|  <p>MISSION AREA Defense</p> <p>Source: Department of Defense/ Helene C. Stikkel. GAO-23-106089</p> | Topic name | Underlying report (links to report) | Potential benefit |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------------|
| | F-35 Lightning II Sustainment | GAO-21-439 | Save hundreds of millions of dollars |
| | Foreign Military Sales Administrative Account | GAO-18-401 | Save tens of millions of dollars annually |
| Topic | Matter summary and status (when partially addressed) | | |
| F-35 Lightning II Sustainment | Congress should consider requiring the Under Secretary of Defense for Acquisition and Sustainment, in consultation with the services and the F-35 Joint Program Office, to report annually on progress in achieving the services' affordability constraints, including the actions taken and planned to reduce sustainment costs. | | |
| Foreign Military Sales Administrative Account | Congress should consider redefining what can be considered an allowable expense to be charged from the administrative account. | | |


Source: GAO. | GAO-23-106089

Table 9: Open Congressional Matters in the Economic Development Mission Area

|  <p>MISSION AREA Economic development</p> <p>Source: PhotoDisc. GAO-23-106089</p> | Topic name | Underlying report (links to report) | Potential benefit |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|------------------------------------------------------|
| | Treasury's Foreclosure Prevention Efforts | GAO-16-351 | \$6 billion in previously deobligated Treasury funds |
| Topic | Matter summary and status (when partially addressed) | | |
| Treasury's Foreclosure Prevention Efforts | Congress should consider rescinding any excess Making Home Affordable balances that the Department of the Treasury deobligates and does not move into the Housing Finance Agency Innovation Fund for the Hardest Hit Housing Markets. | | |

Source: GAO. | GAO-23-106089

Table 10: Open Congressional Matters in the Energy Mission Area

|  | Topic name | Underlying report (links to report) | Potential benefit |
|-----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|-------------------------------------------------------------------------|
| MISSION AREA Energy <small>Source: ©Corbis. GAO-23-106089</small> | DOE's Treatment of Hanford's Low-Activity Waste | GAO-22-104365 GAO-17-306 | Save tens of billions of dollars over several decades |
| | Strategic Petroleum Reserve | GAO-18-477 | Enhance revenue by better managing potentially excessive reserve assets |
| Topic | Matter summary and status (when partially addressed) | | |
| DOE's Treatment of Hanford's Low-Activity Waste | <p>Congress should consider clarifying, in a manner that does not impair the regulatory authorities of the Environmental Protection Agency (EPA) and any state, the Department of Energy's (DOE) authority to determine, in consultation with Nuclear Regulatory Commission (NRC), whether portions of the tank waste that can be managed as a waste type other than high-level waste and can be disposed of outside the state of Washington.</p> | | |
| | <p>Congress should consider (i) authorizing the DOE to classify the volumes of waste corresponding to the second phase of the Test Bed Initiative for out-of-state disposal as something other than high-level waste and (ii) specifying that Resource Conservation and Recovery Act's high-level waste vitrification standard does not apply to this volume of waste.</p> | | |
| | <p>Congress should consider clarifying, in a manner that does not impair the regulatory authorities of EPA and the state of Washington, DOE's authority at Hanford to determine, in consultation with NRC, whether portions of the supplemental Low-Activity Waste (LAW) can be managed as a waste type other than high-level waste.</p> | | |
| Strategic Petroleum Reserve | <p>Congress should consider setting a long-range target for the size and configuration of the Strategic Petroleum Reserve (SPR) that takes into account projections for future oil production, oil consumption, the efficacy of the existing SPR to respond to domestic supply disruptions, and international obligations.</p> | | |

Source: GAO. | GAO-23-106089

Table 11: Open Congressional Matters in the General Government Mission Area



| Topic name | Underlying report (links to report) | Potential benefit |
|---------------------------------------------------------------------------|----------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| Analytics Capability for Improper Payments and Fraud | GAO-22-105715 | Enhance oversight bodies' ability to identify improper payments and fraud in spending |
| Consumer Product Safety Oversight | GAO-15-52 | Increase efficiency and effectiveness of consumer product oversight |
| Emergency Relief Funds Accountability | GAO-22-105715 | Increase transparency and oversight of new or expanded federal funding during emergencies |
| Financial Regulatory Structure | GAO-16-175 | Reduce and better manage fragmentation and overlap of financial institutions, activities, and risks |
| Foreign Asset Reporting | GAO-19-180 | Reduce costs from reduced reporting overlap and improved agency coordination |
| Ginnie Mae's Mortgage-Backed Securities Program | GAO-19-191 | Provide additional tools to oversee Ginnie Mae's risk |
| Governmental Bonds | GAO-08-364 | Increase revenue by hundreds of millions of dollars annually |
| Internal Revenue Service (IRS) Enforcement Efforts | GAO-08-956 GAO-09-238 | Allow collection of billions of dollars in tax revenue and facilitate voluntary compliance |
| IRS Authority to Correct Returns with Ineligible IRA Contributions | GAO-09-146 | Increase compliance and improve taxpayer service |
| New Markets Tax Credit | GAO-10-334 | Better reach low-income community businesses and reduce program costs |
| Paid Tax Return Preparers | GAO-14-467T | Improved voluntary compliance and taxpayer confidence |
| Research Tax Credit | GAO-10-136 | Improve targeting of tax credit and reduce forgone revenue |
| S Corporations | GAO-10-195 | Increase revenue by hundreds of millions of dollars |
| Simple Tax Return Errors | GAO-10-349 | Correct simple tax return errors and reduce IRS's need to conduct audits |
| Tax Filing | GAO-11-481 | Faster issuance of tax refunds |
| Tax Fraud and Noncompliance | GAO-18-544 | Protect revenue |
| Tax Policies and Enforcement | GAO-15-16 | Increase revenue by billions of dollars |
| U.S. Currency | GAO-19-300 | Save at least \$9 million dollars annually |

Appendix IV: Open Congressional Matters, by Mission

| Topic | Matter summary and status (when partially addressed) |
|-------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Analytics Capability for Improper Payments and Fraud | Congress should establish a permanent analytics center of excellence to aid the oversight community in identifying improper payments and fraud. |
| Consumer Product Safety Oversight | Congress should consider establishing a formal comprehensive oversight mechanism for consumer product safety agencies to address crosscutting issues as well as inefficiencies related to fragmentation and overlap such as communication and coordination challenges and jurisdictional questions between agencies. Different types of formal mechanisms could include, for example, creating a memorandum of understanding to formalize relationships and agreements or establishing a task force or interagency work group. As a starting point, Congress may wish to obtain agency input on options for establishing more formal coordination. |
| Emergency Relief Funds Accountability | <p>Congress should pass legislation requiring the Office of Management and Budget (OMB) to provide guidance for agencies to develop plans for internal control that would then immediately be ready for use in, or adaptation for, future emergencies or crises and requiring agencies to report these internal control plans to OMB and Congress.</p> <p>Congress should amend the Payment Integrity Information Act of 2019 to designate all new federal programs making more than \$100 million in payments in any one fiscal year as “susceptible to significant improper payments” for their initial years of operation.</p> <p>Congress should clarify that (1) chief financial officers (CFO) at CFO Act agencies have oversight responsibility for internal controls over financial reporting and key financial management information that includes spending data and improper payment information; and (2) executive agency internal control assessment, reporting, and audit requirements for key financial management information, discussed in an existing matter for congressional consideration in our August 2020 report, include internal controls over spending data and improper payment information.</p> |
| Financial Regulatory Structure | <p>Congress should consider whether additional changes to the financial regulatory structure are needed to improve (1) the efficiency and effectiveness of oversight; (2) the consistency of consumer and investor protections; and (3) the consistency of financial oversight for similar institutions, products, risks, and services.</p> <p>Partially Addressed: Legislation has been enacted that partially addresses GAO’s suggested action. On February 15, 2019, the Consolidated Appropriations Act, 2019 (Pub. L. No. 116-6, 133 Stat. 13 (2019)) was signed into law and contains provisions that allow the Securities and Exchange Commission and the Commodity Futures Trading Commission to use funds for the interagency funding and sponsorship of a joint advisory committee to advise on emerging regulatory issues. Such a committee may help reduce some of the overlap in the oversight of the securities and commodities markets.</p> <p>In addition, on May 24, 2018, the Economic Growth, Regulatory Relief, and Consumer Protection Act (Pub. L. No. 115-174, 132 Stat. 1296 (2018)) was signed into law. The law helps to reduce one component of the fragmented regulatory structure and to improve the consistency of oversight for similar products, as GAO suggested in February 2016. Specifically, the law helps to address fragmentation in insurance oversight by requiring that the federal agencies involved in insurance regulation and the Federal Insurance Office that take a position or reasonably intend to take a position achieve consensus with state insurance regulators when they participate in negotiations on insurance issues before any international forum of financial regulators or supervisors. They must also create an advisory committee to discuss and report on insurance policy issues including international issues.</p> <p>GAO will continue to monitor reform efforts to determine the extent to which fragmentation, overlap, and duplication could be addressed in the financial regulatory structure.</p> <p>Congress should consider whether legislative changes are necessary to align the Financial Stability Oversight Council’s (FSOC) authorities with its mission to respond to systemic risks.</p> |

Appendix IV: Open Congressional Matters, by Mission


| | |
|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Foreign Asset Reporting | Congress should consider amending the Internal Revenue Code, Bank Secrecy Act of 1970, and other statutes, as needed, to address overlap in foreign financial asset reporting requirements for the purposes of tax compliance and detection and prevention of financial crimes, such as by aligning the types of assets to be reported and asset reporting thresholds and ensuring appropriate access to the reported information. |
| Ginnie Mae's Mortgage-Backed Securities Program | Congress should consider requiring Ginnie Mae to evaluate the adequacy of its current guaranty fee for single-family mortgage-backed securities and report to Congress with recommendations, if any, on revising the fee, such as by adopting standards under which the fee should be determined. |
| Governmental Bonds | Congress should consider whether facilities, including hotels and golf courses, that are privately used should be financed with tax-exempt governmental bonds. |
| Internal Revenue Service (IRS) Enforcement Efforts | <p>Congress may wish to require payers to report service payments to corporations, thereby reducing payers' burden to determine which payments require reporting.</p> <p>Congress may wish to make owners of rental real estate subject to the same payment reporting requirements regardless of whether they engaged in a trade or business under current law.</p> |
| IRS Authority to Correct Returns with Ineligible IRA Contributions | Congress may wish to provide the IRS with the authority to use math error checks to identify and correct returns with ineligible (1) Individual Retirement Account (IRA) "catch-up" contributions, and (2) contributions to traditional IRAs from taxpayers over age 70-1/2. |
| New Markets Tax Credit | Congress should consider offering grants in lieu of credits to Community Development Entities (CDE) if it extends the program again. If it does so, Congress should require the Department of the Treasury to gather appropriate data to assess whether and to what extent the grant program increases the amount of federal subsidy provided to low-income community businesses compared to the New Markets Tax Credit (NMTC); how costs for administering the program incurred by the Community Development Financial Institutions Fund, CDEs, and investors would change; and whether the grant program otherwise affects the success of efforts to assist low-income communities. One option would be for Congress to set aside a portion of funds to be used as grants and a portion to be used as tax credit allocation authority under the current structure of the program to facilitate comparison of the two program structures. |
| Paid Tax Return Preparers | If Congress agrees that significant paid preparer errors exist, it should consider legislation granting IRS the authority to regulate paid tax preparers. |
| Research Tax Credit | Congress could eliminate the regular credit and add a minimum base amount (equal to 50 percent of a taxpayer's current spending) to the method for computing the alternative simplified credit (ASC). |
| S Corporations | Congress could require S corporations to use information already available to them to calculate shareholders' basis as completely as possible and report it to shareholders and the IRS. |

Appendix IV: Open Congressional Matters, by Mission

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|-------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Simple Tax Return Errors | <p>Congress may want to consider granting the IRS broader math error authority (MEA), with appropriate safeguards against misuse of that authority, to correct errors during tax return processing.</p> <p>Partially Addressed: Congress has expanded IRS's MEA several times under certain circumstances but not as broadly as GAO suggested in February 2010.</p> <p>The President's budgets have previously requested that Congress expand IRS's MEA. For example, the President's budget proposal for fiscal year 2021 requested authority to correct a taxpayer's return in the following circumstances: (1) the information provided by the taxpayer does not match the information contained in government databases; (2) the taxpayer has exceeded the lifetime limit for claiming a deduction or credit; or (3) the taxpayer has failed to include with his or her return certain documentation that is required to be included in or attached to the return. As of March 2023, Congress had not provided IRS with such authority.</p> <p>GAO maintains that a broader authorization of MEA with appropriate controls that would enable IRS to correct obvious noncompliance would be less intrusive and burdensome to taxpayers than audits and would potentially help taxpayers who underclaim tax benefits to which they are entitled. Extending MEA could help reduce the tax gap - the difference between the amount taxpayers pay and the amount they owe. Controls - such as requiring IRS to report on its use of MEA - may be needed to ensure proper use of this authority.</p> |
| Tax Filing | <p>Congress may wish to consider providing IRS with MEA to use tax return information from previous years to ensure that taxpayers do not improperly claim credits or deductions in excess of lifetime limits where applicable.</p> |
| Tax Fraud and Noncompliance | <p>Congress should consider legislation to require that returns prepared electronically but filed on paper include a scannable code printed on the return.</p> |
| Tax Policies and Enforcement | <p>Congress should consider revisiting the use of IRAs to accumulate large balances and considering ways to improve the equity of the existing tax expenditure on IRAs. Options could include limits on (1) the types of assets permitted in IRAs, (2) the minimum valuation for an asset purchased in an IRA, or (3) the amount of assets that can be accumulated in IRAs and employer-sponsored plans that get preferential tax treatment.</p> <p>Partially Addressed: No legislation enacted limiting retirement account owner accumulations, as of March 2023.</p> <p>The Setting Every Community Up for Retirement Enhancement Act of 2019, enacted in December 2019 as division O of the Further Consolidated Appropriations Act, 2020, amended a number of requirements related to retirement accounts (Pub. L. No. 116-94, 133 Stat. 2534, 3137). For example, section 401 limits inherited beneficiaries' ability to continue tax deferral to 10 years beyond the account owner's death. This provision somewhat reduces the long-term financial benefits of accumulating large balances in IRAs.</p> <p>However, the Act did not adopt any of the other limits GAO identified in its October 2014 report. The 117th Congress considered a bill, one version of which would have addressed this action by limiting the amount of assets that can be accumulated in retirement accounts owned by high-income taxpayers. H.R. 5376, 117th Cong. §§138301-138302, 138311 (as passed by the House, Nov. 19, 2021). These provisions were not included in the version of H.R. 5376 which was enacted into law. (Public Law 117-169, 136 Stat. 1818 (2022)). Without legislation, the intended broad-based tax benefits of IRAs are likely to continue to be skewed toward a select group of individuals.</p> |
| U.S. Currency | <p>Congress should consider amending the law to provide the Secretary of the Treasury with the authority to alter the metal composition of coins, if the new metal compositions reduce the cost of coin production and do not affect the size, weight, appearance, or electromagnetic signature of the coins.</p> |

Source: GAO. | GAO-23-106089

Table 12: Open Congressional Matters in the Health Mission Area

|  | Topic name | Underlying report (links to report) | Potential benefit |
|-----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|--------------------------------------------------------------------------------------|
| <p>MISSION AREA Health</p> <p>Source: ronstik/stock.adobe.com. GAO-23-106089</p> | Critical Incidents in Medicare Skilled Nursing Facilities | GAO-21-408 | Save hundreds of millions of dollars |
| | Diet-Related Chronic Health Conditions | GAO-21-593 | Manage fragmentation and overlap across 200 federal programs and activities |
| | DOD U.S. Family Health Plan | GAO-14-684 | Save millions of dollars in fiscal year 2023 |
| | Medicaid Demonstration Waivers | GAO-08-87 | Improve the Medicaid review process |
| | Medicaid Supplemental Payments | GAO-13-48 | Save hundreds of millions or billions of dollars |
| | Medicare Payments by Place of Service | GAO-16-189 | Save \$141 billion over 10 years |
| | Medicare Payments to Certain Cancer Hospitals | GAO-15-199 | Save hundreds of millions of dollars annually |
| | Medicare’s Health Care Payments | GAO-09-647 | Achieve cost savings from efficiencies when multiple services are furnished together |
| | Topic | Matter summary and status (when partially addressed) | |
| Critical Incidents in Medicare Skilled Nursing Facilities | Congress should consider directing the Secretary of Health and Human Services (HHS) to implement additional reductions in payments to Skilled Nursing Facilities (SNF) that generate Medicare spending on potentially preventable critical incidents—hospital readmissions and emergency room (ER) visits that occur within 30 days of the SNF admissions—either through the SNF Value-Based Purchasing program or some other vehicle, including, as needed, making any appropriate modifications to enable HHS to take action. | | |
| Diet-Related Chronic Health Conditions | <p>Congress should consider identifying and directing a federal entity to lead the development and implementation of a federal strategy to coordinate diet-related efforts that aim to reduce Americans' risk of chronic health conditions. The strategy could incorporate elements from the 2011 National Prevention Strategy and should address outcomes and accountability, resources, and leadership.</p> <p>Partially Addressed: The White House sponsored a conference on Hunger, Nutrition, and Health on September 28, 2022. In advance of that event, the White House released a national strategy aimed at ending hunger in America and increasing healthy eating and physical activity by 2030. However, we do not believe the White House strategy satisfies our matter because it does not contain the necessary information about outcomes and accountability, resources, and leadership. In particular, without designated leadership, it may be difficult to sustain the strategy over time. Therefore, as of December 2022, the matter remains open.</p> | | |
| DOD U.S. Family Health Plan | Congress should terminate the Secretary of Defense's authority to contract with the U.S. Family Health Plan (USFHP) designated providers in a manner consistent with a reasonable transition of affected USFHP enrollees into TRICARE's regional managed care program or other health care programs, as appropriate. | | |

**Appendix IV: Open Congressional Matters, by
Mission**

**Medicaid Demonstration
Waivers**

Congress could consider requiring the HHS to improve the Medicaid demonstration review process, through steps such as improving the review criteria, better ensuring that valid methods are used to demonstrate budget neutrality, and documenting and making clear the basis for the approved limits. GAO had previously recommended that HHS take these actions.

Partially Addressed: As of April 2023, Congress has not passed legislation requiring the HHS to improve the Medicaid demonstration review process. However, HHS has taken some action to address some aspects of GAO's recommendation. The Centers for Medicare & Medicaid Services (CMS) established new policies that addressed certain problems identified and issued written guidance on the process and criteria used to approve states' proposed spending limits. Not all problems identified by GAO were addressed by the new CMS policy. Thus, legislation to require HHS to improve the Medicaid demonstration review process, as GAO recommended in January 2008, continues to be a viable matter for consideration.

**Medicaid Supplemental
Payments**

Congress should consider requiring the Administrator of CMS to require states to submit an annual independent certified audit verifying state compliance with permissible methods for calculating non-Disproportionate Share Hospital (DSH) supplemental payments.

**Medicare Payments by
Place of Service**

Congress should consider directing the Secretary of HHS to equalize payment rates between settings for evaluation and management office visits and other services that the Secretary deems appropriate and return the associated savings to the Medicare program.

Partially Addressed: As of March 2023, no additional legislative action has been identified that would address GAO's December 2015 suggestion. The Bipartisan Budget Act of 2015, enacted in November 2015, partially addressed our recommendation as it limits certain providers from billing at higher hospital outpatient department payment rates. Specifically, the legislation excludes services furnished by off-campus hospital outpatient departments from reimbursement under Medicare's hospital outpatient prospective payment system, effective January 1, 2017 (Pub. L. No. 114-74, § 603, 129 Stat. 597–598 (2015)). According to the Congressional Budget Office, this action saves the Medicare program \$9.3 billion over 10 years.

However, the Act does not apply to services furnished by providers billing as hospital outpatient departments prior to enactment of the legislation—which includes providers billing as hospital outpatient departments during the study period in our report—as well as hospital outpatient departments located on hospital campuses. This means that, even in 2017 and beyond, many providers will not be affected by the Act, and Medicare will continue to pay more than necessary for certain services. In November 2018, CMS issued a final rule adopting payment changes—that have since been partially overturned under a decision by a federal district court, which CMS has appealed—capping payment rates for certain services furnished by the off-campus hospital outpatient departments that existed or were under construction in 2015 at the physician fee schedule rate (83 Fed. Reg. 58818 (Nov. 21, 2018); *Am. Hosp. Ass'n v. Azar*, 410 F.Supp. 3d 142, (D.D.C. 2019)). Since these services furnished by these off-campus hospital outpatient departments were paid at a higher rate, the payment cap, which was to be implemented over 2 years, was intended to equalize payment rates for certain clinical visits between settings where services can be provided, for example, physician offices.

In 2019, CMS applied 50 percent of the payment reduction and, in 2020 and subsequent years, planned to apply 100 percent of the payment reduction. The rule applied to specific clinical visits, where other services would continue to be paid at the higher rate. In response to a lawsuit challenging CMS's authority to issue the November 2018 rule, a federal court of appeals ruled in July 2020 that CMS had the authority to adopt these payment changes (*Am. Hosp. Ass'n v. Azar*, 964 F.3d 1230 (D.C. Cir. 2020)). An appeal of that ruling was filed, and in June 2021, the Supreme Court declined to take up the case.

In order to fully implement this recommendation, Medicare payment rates for evaluation and management services should be equalized for all hospital outpatient departments, regardless of whether they are deemed on-campus or off-campus.

Appendix IV: Open Congressional Matters, by Mission

Medicare Payments to Certain Cancer Hospitals

Congress should consider requiring Medicare to pay these prospective payment system (PPS)-exempt cancer hospitals (PCH) as it pays PPS teaching hospitals for both inpatient and outpatient services, or provide the Secretary of HHS with the authority to otherwise modify how Medicare pays PCHs, and provide that all forgone outpatient payment adjustment amounts be returned to the Supplementary Medical Insurance Trust Fund.

Medicare's Health Care Payments


Congress could exempt from the budget neutrality requirement savings attributable to policies that reflect efficiencies occurring when services are furnished together.

Partially Addressed: Congress has exempted savings from the implementation of multiple procedure payment reductions (MPPR) for certain diagnostic imaging and therapy services from the budget neutrality requirement, as GAO suggested in July 2009. For example, the Consolidated Appropriations Act of 2016 revised the payment reduction for the professional component of multiple diagnostic imaging services from 25 percent to 5 percent beginning on January 1, 2017, and exempted the reduced expenditures attributable to this MPPR from the budget neutrality provision. (Pub. L. No. 114-113, div. O, § 502, 129 Stat. 2242, 3018-19 (2015)).

However, as of March 2023, MPPRs or other policies that may result in a reduction to payments for the technical component for diagnostic cardiovascular and ophthalmology services continue to be subject to budget neutrality for 2023. Unless Congress exempts from the budget neutrality requirement savings realized from the implementation of all MPPRs or other policies that reflect efficiencies occurring when services are furnished together, these savings will not accrue to the Medicare program.

Source: GAO. | GAO-23-106089

Table 13: Open Congressional Matters in the Homeland Security/Law Enforcement Mission Area

|  | Topic name | Underlying report (links to report) | Potential benefit |
|---------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| <p>MISSION AREA Homeland security, law enforcement or both</p> <p>Source: PhotoDisc. GAO-23-106089</p> | Alternative Technologies for Radioactive Materials | GAO-22-104113 | Manage fragmentation between relevant agencies and mitigate potential fiscal exposure to incidents with high-risk radioactive materials |
| | Federal Disaster Recovery Programs | GAO-23-104956 | Improve effectiveness and speed of disaster recovery services |
| | Flood Insurance | GAO-17-425 | Reduce federal fiscal exposure and enhance resilience to flood risk |
| | Homeland Security Grants | GAO-12-342SP | Ensure grant funds are used efficiently and effectively to build national preparedness |
| | Immigration Inspection Fee | GAO-12-342SP | Increase revenue by hundreds of millions of dollars annually |
| <p>Topic</p> <p>Alternative Technologies for Radioactive Materials</p> | <p>Matter summary and status (when partially addressed)</p> <p>If Congress agrees that replacing technologies that use high-risk radioactive materials with alternative technologies is a priority to achieve permanent risk reduction, then it should consider establishing this goal in statute, and then take the steps necessary to establish—including directing an appropriate interagency entity to develop—a national strategy to achieve this goal. The strategy should include all the desirable characteristics of national strategies that we have previously identified, including specific goals and performance measures, clear roles, and proposals to provide relevant authorities to execute these roles, as necessary.</p> | | |

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If Congress believes that actions included in a national strategy for replacing technologies that use high-risk radioactive materials with alternative technologies should be implemented, then Congress should consider directing the relevant agencies to implement the strategy in accordance with the goals and timelines identified in the strategy. To facilitate agencies' implementation, Congress should provide authority to agencies to implement any aspects of the strategy not currently within their authorities.

Congress should consider directing and authorizing, as necessary, Nuclear Regulatory Commission (NRC) to incorporate the consideration of alternative technologies into its licensing process. Options could include: (1) direct NRC to implement a justification process, or (2) direct NRC to require applicants for new radioactive materials to consult with other agencies (such as National Nuclear Security Administration or Food Drug Administration) about alternatives before NRC will consider an application.

**Federal Disaster Recovery
Programs**

Congress should consider establishing an independent commission to recommend reforms to the federal government's approach to disaster recovery.

Flood Insurance

As Congress considers reauthorizing the National Flood Insurance Program (NFIP), it should consider comprehensive reform to improve the program's solvency and enhance the nation's resilience to flood risk, which could include actions in six areas: (1) addressing the current debt, (2) removing existing legislative barriers to Federal Emergency Management Agency's (FEMA) revising premium rates to reflect the full risk of loss, (3) addressing affordability, (4) increasing consumer participation, (5) removing barriers to private-sector involvement, and (6) protecting NFIP flood resilience efforts. In implementing these reforms, Congress should consider the sequence of the actions and their interaction with each other.

Homeland Security Grants

Congress may want to consider requiring the Department of Homeland Security (DHS) to report on the results of FEMA's efforts to identify and prevent unnecessary duplication within and across its preparedness grant programs, and consider these results when making future funding decisions for these programs.

Congress may wish to consider limiting the use of federal preparedness grant programs to fund only projects to fill identified, validated, and documented capability gaps that may (or may not) include maintaining existing capabilities developed.

Immigration Inspection Fee Congress may wish to require the Secretary of DHS to adjust the air passenger immigration inspection fee as needed so that collections are aligned with total inspection costs, if it is determined that total immigration fee collections do not cover total immigration inspection costs.


Partially Addressed: As of March 2023, Congress had not enacted legislation to adjust the air passenger immigration fee, as GAO suggested in February 2012. However, Immigration and Customs Enforcement (ICE) and Customs and Border Protection (CBP) identified the extent to which collections are aligned with total immigration inspection costs. ICE reported in its 2012 fee review that, based on its legal review of the Immigration and Nationality Act, it is authorized to use its air passenger and sea vessel passenger inspection collections to reimburse its immigration inspection activities.

ICE's and CBP's combined fiscal year 2012 immigration inspection costs exceeded collections by almost \$175 million, and neither agency received enough collections to cover its respective costs. The Budget of the U.S. Government, 2021 proposed increasing the immigration inspection user fee, including the air passenger inspection fee, by \$2. The proposal also would have eliminated a partial fee exemption for some sea passengers. The Administration estimated that these two adjustments would increase annual immigration user fee collections by hundreds of millions of dollars. The proposal would have authorized CBP to adjust the fee in the future without further statutory changes.

Because ICE and CBP use annual appropriations, as authorized, to bridge any gaps between immigration costs and immigration fee collections, if Congress intends for the immigration inspection fees to recover the full costs of inspections, it should consider increasing these fees so that collections are aligned with total inspection costs. Until such steps are taken, ICE and CBP will likely continue to use annual appropriations to fund activities that they have statutory authority to fund with user fees.

Source: GAO. | GAO-23-106089

Table 14: Open Congressional Matters in the Income Security Mission Area

|  <p>MISSION AREA Income security</p> <p>Source: PhotoDisc. GAO-23-106089</p> | Topic name | Underlying report (links to report) | Potential benefit |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|-------------------------------------|--------------------------------------------------------------------|
| | Disability and Unemployment Benefits | GAO-14-343SP | Save about \$2.2 billion over 10 years |
| | Federal Employees' Compensation and Unemployment Benefits | GAO-13-386 | Reduce improper payments |
| | Railroad Retirement Board Continuing Disability Reviews | GAO-18-287 | Save \$11 million annually |
| | Social Security Offsets | GAO-11-318SP | Save between \$3.5 billion and \$10.5 billion over 10 years |


| Topic | Matter summary and status (when partially addressed) |
|------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Disability and Unemployment Benefits | Congress should consider passing legislation to require the Social Security Administration (SSA) to offset Disability Insurance (DI) benefits for any Unemployment Insurance (UI) benefits received in the same period. |
| Federal Employees' Compensation and Unemployment Benefits | Congress should consider granting the Department of Labor (DOL) the additional authority to access wage data. |
| Railroad Retirement Board Continuing Disability Reviews | Congress should consider granting the Board access to the Department of Health and Human Services' quarterly earnings information from the National Directory of New Hires (NDNH) database. |

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| Social Security Offsets | Congress could consider giving the IRS the authority to collect the information that the SSA needs on government pension income to administer the Government Pension Offset and the Windfall Elimination Provision accurately and fairly. |
|--------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Source: GAO. | GAO-23-106089

Table 15: Open Congressional Matters in the Information Technology Mission Area

|  <p>MISSION AREA Information technology</p> <p>Source: PhotoDisc. GAO-23-106089</p> | Topic name | Underlying report (links to report) | Potential benefit) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|-------------------------------------|--------------------------------------------------------------------------------------|
| | Dissemination of Technical Research Reports | GAO-13-99 | Reduce overlap between information dissemination services |
| | First Responder Network Authority | GAO-22-104915 | Increase revenues by billions of dollars over 15 years |
| | Geospatial Investments | GAO-15-193 | Increase coordination between government agencies |
| | Interoperable Radio Communications Systems | GAO-09-133 | Improve the interoperability of radio communication systems and achieve cost savings |

| Topic | Matter summary and status (when partially addressed) |
|----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Dissemination of Technical Research Reports | Congress should consider examining the appropriateness and viability of the fee-based model under which the National Technical Information Service (NTIS) currently operates for disseminating technical information to determine whether the use of this model should be continued. |
| First Responder Network Authority | <p>Congress should consider reauthorizing FirstNet, including different options for its placement, and provide it with authority to:</p> <ul style="list-style-type: none"> • hold the single spectrum license for Band 14 for public-safety use, • administer and oversee the network contract, • manage network updates and fee revenue reinvestments, and • maintain a public-safety advisory committee to conduct public-safety outreach and consultation. |
| Geospatial Investments | Congress should consider assessing the impact of the disclosure restrictions of Section 9 of Title 13 and Section 412 of Title 39 of the U.S. Code in moving toward a national geospatial address database. If warranted, Congress should consider revising those statutes to authorize the limited release of addresses, without any personally identifiable information, specifically for geospatial purposes. Such a change, if deemed appropriate, could potentially result in significant savings across federal, state, and local governments. |

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Interoperable Radio Communications Systems


Congress should consider requiring the Department of Homeland Security (DHS), the Department of Justice (DOJ), and the Department of the Treasury to collaborate on the development and implementation of a joint radio communications solution that specifically requires the departments to establish an effective governance structure that includes a formal process for making decisions and resolving disputes, define and articulate a common outcome for this joint effort, and develop a joint strategy for improving radio communications.

Partially Addressed: Legislation has been enacted to provide funding for, among other things, the development of a nationwide, interoperable broadband network that is aimed at improving interoperable radio communications among public safety officials. (Pub. L. No. 112-96, §§ 6201–6213, 126 Stat. 156, 206–218 (2012)). However, the use of the broadband network by public safety users is voluntary. In addition, officials from the Departments of Justice, Homeland Security, and the Treasury stated that the network does not yet fully support their mission-critical operations. Therefore, until the three departments have the information they need to make a decision to use the nationwide public safety broadband network to support mission critical voice capabilities, it is uncertain if the legislation will remedy these agencies' fragmented approaches to improving interoperable radio communications.

As of March 2023, there has been no legislative action taken that would require these departments to collaborate on the development and implementation of an interoperable radio communications solution.

Source: GAO. | GAO-23-106089


Table 16: Open Congressional Matters in the International Affairs Mission Area

|  <p>MISSION AREA International affairs</p> <p>Source: Creatas. GAO-23-106089</p> | Topic name | Underlying report (links to report) | Potential benefit |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-------------------------------------|----------------------------------------------------------------------------------|
| | Cargo Preference for Food Aid | GAO-15-666 | Save millions of dollars |
| | Overseas Administrative Services | GAO-12-317 | Contain costs and reduce duplication of administrative support services overseas |
| | Tobacco Taxes | GAO-12-475 | Save about \$1.3 billion over 5 years |

| Topic | Matters summary and status (when partially addressed) |
|-----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Cargo Preference for Food Aid | Congress should consider clarifying cargo preference legislation regarding the definition of “geographic area” to ensure that agencies can fully use the flexibility Congress granted to them when it lowered the cargo preference for food aid requirements. |
| Overseas Administrative Services | Congress may wish to consider requiring agencies to participate in International Cooperative Administrative Support Services (ICASS) unless they provide a business case to show that they can obtain these services outside of ICASS without increasing overall costs to the U.S. government or that their mission cannot be achieved within ICASS. |
| Tobacco Taxes | Congress may wish to consider modifying tobacco tax rates to eliminate significant tax differentials between similar products. Specifically, Congress may wish to consider equalizing tax rates on roll-your-own and pipe tobacco and, in consultation with Treasury, also consider options for reducing tax avoidance due to tax differentials between small and large cigars. |

Source: GAO. | GAO-23-106089


Table 17: Open Congressional Matters in the Science and Environment Mission Area

|  <p>MISSION AREA Science and the environment</p> <p><small>Source: Brand X Pictures. GAO-23-106089</small></p> | Topic name | Underlying report (links to report) | Potential benefit |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------------------------------------------------------------------------------|
| | Alaska Native Villages | GAO-22-104241 | More strategically targeted federal investments to Native villages facing significant environmental threats |
| | Nuclear Waste Cleanup | GAO-22-105471 | Save a billion dollars or more |
| | Research on Air Travel and Communicable Diseases | GAO-22-104579 | Development of policies to protect against disease transmission in air travel for passengers and crew. |
| Topic | Matter summary and status (when partially addressed) | | |
| Alaska Native Villages | Congress should consider establishing an interagency and intergovernmental coordinating entity and requiring the relevant agencies to participate and engage in sustained coordination to strategically target federal investments to Alaska Native villages facing significant environmental threats. Congress should also consider directing the coordinating entity and its participating agencies to identify opportunities to streamline program delivery across federal agencies; assess the statutory program characteristics we identified that pose obstacles to Alaska Native villages' obtaining assistance, and identify any others; and submit a report to Congress with any recommendations for statutory changes to streamline program delivery and to address such obstacles. | | |
| Nuclear Waste Cleanup | Congress should consider enacting legislation to clarify the Department of Energy's (DOE) authority to sell depleted uranium, including any conditions connected to such sales. | | |
| Research on Air Travel and Communicable Diseases | Congress should consider directing the Federal Aviation Administration to develop and implement a strategy to identify and advance needed research on communicable diseases in air travel, in coordination with appropriate federal agencies—such as the Department of Homeland Security and the Department of Health and Human Services—and external partners. In alignment with leading practices for interagency collaboration, this strategy should, at a minimum, clearly identify the roles and responsibilities for participating agencies, determine the resources needed, and document any relevant agreements. | | |

Source: GAO. | GAO-23-106089


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Table 18: Open Congressional Matters in the Social Services Mission Area

|  <p>MISSION AREA Social services</p> <p>Source: malyutinaanna/stock.adobe.com. GAO-23-106089</p> | Topic name | Underlying report (links to report) | Potential benefit |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------------------------|
| | Housing Assistance | GAO-12-342SP | Optimize the federal role in rural housing |
| Topic | Matter summary and status (when partially addressed) | | |
| Housing Assistance | Congress may wish to consider requiring the Department of Agriculture (USDA) and the Department of Housing and Urban Development (HUD) to examine the benefits and costs of merging those programs that serve similar markets and provide similar products. As a first step, the Congress could consider requiring USDA and HUD to explore merging their single-family insured lending programs and multifamily portfolio management programs, taking advantage of the best practices of each and ensuring that targeted populations are not adversely affected. | | |

Source: GAO. | GAO-23-106089

Table 19: Open Congressional Matters in the Training, Employment, and Education Mission Area

|  <p>MISSION AREA Training, employment, and education</p> <p>Source: Cherries/stock.adobe.com. GAO-23-106089</p> | Topic name | Underlying report (links to report) | Potential benefit |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|------------------------------------------------------------------------------------|
| | Federal Student Loan Default Rates | GAO-18-163 | Protect both borrowers and the billions of dollars annually in federal student aid |
| Topic | Matter summary and status (when partially addressed) | | |
| Federal Student Loan Default Rates | Congress should consider strengthening schools' accountability for student loan defaults, for example, by (1) revising the cohort default rate (CDR) calculation to account for the effect of borrowers spending long periods of time in forbearance during the 3-year CDR period, (2) specifying additional accountability measures to complement the CDR, for example, a repayment rate, or (3) replacing the CDR with a different accountability measure. | | |

Source: GAO. | GAO-23-106089

Note: Unless otherwise indicated, matters in these tables are not addressed. These tables provide estimates of cost savings or increased revenue where such information was available. The potential financial benefits for implementing individual matters are provided when known, or for implementing multiple matters in a particular topic, when the potential financial benefits are not attributable to a specific matter.

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